

CITY OF
FRESNO

BUDGET PROCEDURES MANUAL (BPM) FY 2012

**FRESNO: A Culture of Excellence where
People get The Best Everyday.**

BUDGET PROCEDURES MANUAL (BPM)

Introduction

The Budget Procedures Manual provides information for the preparation and administration of the Annual Budget. The book is divided into several sections:

- *Introduction.* This section contains the budget and CDBG calendars, Internal Service cut off dates for year end close and account definitions.
- *General Budget System Preparation.* This includes how to access the budget preparation system, known as BRASS and how to navigate within the system.
- *Reports.* This section gives a description and instructions for finding and using the reports within BRASS, including those for employee services. Also included is a tutorial on creating and using the Spreadsheet View function with BRASS.
- *Employee Services and Position Management.* This provides a definition of different types of positions and the concept of Full Time Equivalents. Instructions on the preparation of the employee services budget and how to navigate within the Salary & Benefit Forecasting System (SBFS).
- *Supplemental Forms.* This section gives samples of each of the budget forms, plus instructions for their completion and routing.
- *Administrative Order (AO) Policies.* This includes the AO's which pertain to various financial and budgetary policies and an overview of the Master Fee Schedule processes.

All sections listed above have been edited and updated. Please take note of the cut off dates for accounting and other internal processes toward the end of the fiscal year. This advance information should assist you in planning your year-end close-out activities.

You are encouraged to carefully review this document in order to become familiar with the scope of the information provided. Also please refer to the Manual as you are preparing your budget; it may answer your questions and save valuable time.

This manual is also available online, in the Staff Area page of the City's website.

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Department Name	Department Budget Officer	Phone	Personnel Analyst	Phone	BMSD Analyst	Phone
City Council	Scott Motsenbocker	x7055	Robert Rodriguez	X6966	Scott Motsenbocker	x7055
Office of the Mayor and City Manager	Nicole Zieba	X7774	Robert Rodriguez	X6966	Sharon McDowell	x7057
Airports (FYI)	Mike Lima	x4541	MaryAnn Haynes	x6984	Vicente Cantu	x7053
City Attorney's Office	Carolyn White	X7547	Robert Rodriguez	x6966	Pedro Rivera	x7021
City Clerk's Office	Rebecca Klisch	x7667	Robert Rodriguez	X6966	Vicente Cantu	x7053
Downtown & Community Revitalization (D&CR)	George Smith	x8357	Angelica Ramirez	X6974	Vicente Cantu	X7053
Finance	Kim Jackson	x7033	Robert Rodriguez	X6966	Henry Fierro	x7056
Fire	Cheryl Carlson	x4004	Sandra Martin	x6988	Pedro Rivera	x7021
General City Purpose	Renena Smith	x7073	Robert Rodriguez	X6966	Renena Smith	x7073
Information Services	Gary Watahira	x7168	MaryAnn Haynes	X6984	Pedro Rivera	x7021
PARCS	Paul Melikian	x2912	Sandra Martin	X6988	Jane Sumpter	x7070
Personnel	Karen Norris	X6982	Angelica Ramirez	x6974	Pedro Rivera	x7021
DARM	Craig Agabashian	x8005	Sandra Martin	X6988	Jane Sumpter	X7070
Police	Rene Watahira	x2051	Robert Rodriguez	x6966	Henry Fierro	x7056
Public Utilities	Cynthia Williams	x8620	Angelica Ramirez	X6974	Sharon McDowell	x7057
Public Works	Susan Derpinghaus	x8708	MaryAnn Haynes	X6984	Scott Motsenbocker	x7055
Transit (FAX)	Kathleen Healy	x1441	MaryAnn Haynes	x6984	Vicente Cantu	x7053

Other Activities in BMSD

BRASS System Coordinator	Henry Fierro	x7056
Major Capital	Jane Sumpter	x7070
CDBG Management	Crystal Smith	X8507
CDBG Budget Coordinator	Jane Sumpter	x7070
General Fund Revenue	Renena Smith	x7073
Internal Service Funds	Pedro Rivera	x7021
Cost Allocation Plan	Vicente Cantu	x7053
Employee Services Coordinator	Jane Sumpter	x7070
Master Fee Schedule	Elida Rubio	x7058
Internal Audit	Bob Koury	x7072

BUDGET PROCEDURES MANUAL (BPM)

FY 2012 Budget Calendar

DATE		PROJECT DESCRIPTION
January	7	Close of December books
	18	Template for Mid Year Fiscal Review out to Departments
	20	Master Fee Schedule (MFS) template out to Departments
	25	ISF Template out to Department
	31	Mid Year Fiscal Review (MYFR) due from Departments
February	3	ISF Templates Due from Departments
	9	MFS due from Departments
	22	Budget open to field
	22	Budget Kick-off Meeting
March	4	Capital Templates Due
	9	Department Operating Budgets Due
	23	Budget Review Meetings begin
		Council Update on General Fund Status MFS to Council MYFR to Council
April		Budget Review Meetings Conclude
	8	Final Decisions
	11	Narratives due
May		ISF's to Cost out Approved Forms Budget Roll Out
June		Public budget hearings held Council budget deliberations Council adopts budget to send to Mayor
June	30	Budget must be adopted by this date Mayor can sign or veto; w/veto, Council can override or accept Mayor can ask for reconsideration on items removed by Council
July		Load Budget, PM's, Projects into PS and validate
September		Adopted Budget Document

BUDGET PROCEDURES MANUAL (BPM)

FY 2012 Annual Action Plan Calendar

This time line is subject to change	PROJECT DESCRIPTION
February 19, 2011	Public Notice Publish Notice of Annual Action Plan process
March 9, 2011 5:00 – 6:30	HCDC Public Hearing Public Hearing on community development needs. Council Chambers
March 14, 2011	Private Agency Letters of Interest and Department Applications Available 3/14/11 through 4/1/11
February 17, 2011 10:00 to 11:00 a.m. 5:00 to 6:00 p.m.	Technical Assistance One-on-One meetings to assist department applicants on preparing the grant application; meet program requirements; determine eligible activities and establishing priorities. Call Ext. 8507 to schedule a meeting 3/14/11—3/25/11
April 1, 2011	Department and Private Agency Letter of Interest Applications due under the FY 2012 NOFA
April 13, 2011	HCDC Public Hearing HCDC to hear applicant presentations and review grant applications for FY 2012 CDBG funds. Council Chambers
April 14, 2011	30-Day Public Review Public review of the draft 2012 Annual Action Plan. Public review of doc ends 30 days after public notice
May 15, 2011	FY 2012 Draft Annual Action Plan due to HUD
June 2011 TBD	Council Public Hearing Applicants' presentation to the City Council
June 2011 TBD	Council Agenda Item During Budget Deliberations Adoption of FY 2011-2012 Action Plan by Council

BUDGET PROCEDURES MANUAL (BPM)

FY 2012 Budget Submission Checklist

Operating Budgets:	
	Summary of key budget issues/overview for department
	FY 2012 Budget Strategy Forms (Form 1, 1A, 9 & 14) completed and tied out to BRASS
	All Request ISF forms referenced on Form 14
	All Original ISF forms in packet:
	Form 10
	Form 10C
	Form 10X
	Form 11
	Form 12C
	Copies of Submitted Form 3's included in packet
	Master Fee Schedule forms (if applicable)
	FY 2011 Revenue Estimates for all Funds (D/S included) in BRASS
	FY 2011 Expenditures Estimates for all Funds (D/S included) in BRASS
	Transfer To/From Funds balanced
	FY 2011 Estimated
	FY 2012 Submission
	All Funds balanced in BRASS per Cash Position Summaries (CPS)
	FY 2011 Ending Balance
	FY 2012 Beginning Balance
	FY 2012 Ending Balance
	Workout Plans for any deficit funds
Capital Budget:	
	FY 2012 Budget Strategy Forms (Form 1, 1A & 14) completed and tied out to BRASS
	Appropriate funding for ISF charges (59000 object)
	All 5 years of capital plan included in template (if utilized)
	Template complete and ready for load (no changes in format given by BMSD)
	All funds Balanced in BRASS (check to Cash Position Summary)
	Complete Project descriptions entered directly into BRASS
Signatures:	
Dept Director	Date
ACM	Date

BUDGET PROCEDURES MANUAL (BPM)

Internal Service Cut-off Dates

ACCOUNTING DIVISION

- **Direct Vouchers** must be received by the Finance Department no later than Thursday, July 14, 2011 in order to be processed in the current fiscal year. Vouchers received after the deadline will be returned to departments/divisions of origin and will be processed only as emergency items with the approval of the Controller. Invoices related to Purchase Orders should continue to be sent to Finance after this deadline.
- **Interdepartmental billings and other accounting charges** to be processed through the Finance Department are due Tuesday, July 19, 2011. Interdepartmental billings and other accounting charges received after the deadline will be returned to departments/divisions of origin and will be processed only as emergency items with the approval of the Assistant Controller.
- **Journal Entries (JE) and Allocation Journals** to be processed through the Finance Department must be received no later than Monday, July 18, 2011 *JE and Allocation Journals for June transactions only or corrections for June transactions will be extended to Monday, July 25, 2011.*

CENTRAL PRINTING DIVISION

- **Central Printing (in-house) requests** for the current fiscal year will be accepted and charged to departments/divisions by interdepartmental billings through Friday, May 27, 2011. Printing requests received after that date will be charged to the next fiscal year.

HUMAN RESOURCES OPERATIONS DIVISION

- **PAR Amendments** (Council or Administrative) must be processed prior to Friday, May 6, 2011. The only exceptions to this policy are very special circumstances approved by the City Manager's Office.

PURCHASING DIVISION

- **Formal competitive bid specification packages** (including Capital Improvement Projects), which are to have funds encumbered in the current fiscal year, should be submitted to the Purchasing Division office no later than Friday, February 18, 2011, by 5 p.m. for first review. Surcharges will apply after that date for award in the current fiscal year, unless a schedule has been submitted and agreed to by Purchasing. Last date for bid openings: Thursday, May 12, 2011; last date for Council award: Thursday, June 16, 2011. Last day for posting notice of staff determination is Wednesday, June 8, 2011.

The Purchasing Division will continue to process projects that do not require award during the current fiscal year in its normal course of business for award in July and later.

- **Requisitions** (not Purchase Orders/Requisitions) must be in the Purchasing Division, as follows:
 - (a) For minor capital and other one-time expenditures: Thursday, June 9, 2011 by 5:00 pm
 - (b) For supplies and other purchases: No deadline, but unable to guarantee timely processing if received after June 9, 2011.

BUDGET PROCEDURES MANUAL (BPM)

Internal Service Cut-off Dates - continued

Requisitions received for category (a) after the deadline will be returned to departments/divisions of origin and will be processed only as **emergency** items with BMSD's written approval.

- **Cal Card purchases** made after May 21, 2011, will be reflected on your June 2011 billing statement which will close on June 22, 2011. Payment for June 2011 statement must be submitted to purchasing by Wednesday, July 6, 2011. Please plan accordingly.
- **Emergency Purchase Orders ("EPs")** for the current fiscal year will be processed as long as the charges were incurred prior to Friday, July 1, 2011, the clients have entered the Purchase Order into the system, and the invoice is received in the Purchasing Division Office by 5 p.m., Wednesday, July 14, 2011 (the last day Finance accepts payment). Unless prior arrangements are made with Purchasing and Finance, all items received after that date will be returned to the departments/ divisions for re-submission and processing in the next fiscal year.
- **Informal Bids (under \$119,000)** to be billed before June 30, the deadline is Friday, March 25, 2011.

Informal Bids (under \$119,000) to be encumbered before June 30, the deadline is Friday, April 29, 2011.

Surcharges will apply after the deadline.

INFORMATION SERVICES DIVISION (ISD)

- **Unbudgeted Form 10X requests** are due in ISD by Tuesday, June 7, 2011. Submissions after this date will be returned to the originating department.

COMMUNICATIONS DIVISION (E&C)

- **Unbudgeted Form 10C requests** are due in E&C by Tuesday, June 7, 2011. Submissions after this date will be returned to the originating department.

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Revenues

RESOURCES AVAILABLE FROM PRIOR YEARS

Amount transferred from fund balance and all prior-year adjustments.

- 30101** Transfer from Fund Balance
- 30102** Prior Year Adjustments
- 30103** Transfer Fund Balance - Prior Year PO's

LOCAL TAXES

General taxes over which the City has some degree of control.

Property Taxes: 31101 – 31110 and 31112

Ad valorem taxes on property; however, the state may provide a subvention for all or a portion of the tax.

- 31101** Household Tax Exempt-St Subvent
- 31102** Real & Secured Pers-Current Yr
- 31103** Unsecured Personal-Current Yr
- 31104** Mall Assessment District
- 31105** Delinquent Tax, Penalty, Interest
- 31106** Secured Pers-Override
- 31107** Unsecured Pers-Override
- 31108** Supplemental Roll
- 31109** Other Property Tax
- 31110** VLF Swap - County
- 31112** ERAF Swap

Franchise Taxes: 31821

Taxes the City collects for the right of access to the public right-of-way.

- 31821** Franchise Taxes

Other Local Taxes: 31111, 31301 - 31304, 31306 - 31312, 31802 - 31804 and 32101 - 32103

All other general taxes the City levies or over which it has some degree of control.

- 31111** Sales Tax Swap
- 31301** Sales & Use
- 31302** Measure "C" Revenue

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Revenues

Other Local Taxes—continued

- 31303** Measure "C" 75% Revenue
- 31304** Sales Tax - Safety Services
- 31306** MRZ Incentive Credit
- 31307** Meas C Street Maint/Rehab
- 31308** Meas C ADA Compliance
- 31309** Meas C Flexible Program
- 31310** Meas C Pedestrian Facilities
- 31311** Meas C Bike Facilities
- 31312** Measure C Tier 1
- 31802** Room Tax
- 31803** Real Estate Transfer Tax
- 31804** Other Taxes
- 32101** Business License
- 32102** Business License-Enterpr Zone
- 32103** Cardroom Gross Receipt Fees

CHARGES FOR SERVICES AND FACILITIES

Revenues obtained as payment for all or a portion of the cost of a City service or facility. Revenues include fees, rentals, concessions (including revenues received in lieu of rentals), charges, licenses, permits, contributions, etc. Intergovernmental revenue, which is a charge for or cost of the City's providing a service, **is** included; any other intergovernmental or intragovernmental revenue **is not** included.

Development Entitlement Fees: 32201-32213, 32221-32222, 32226-32228, 34500-34607, 34610-34612 and 34614

Planning, inspection, and public works fees and charges for City services related to development and construction.

- 32201** Bldg Permit New, Add Alter
- 32202** Plmg Permit New Construction
- 32203** Plbg Permit Add & Alteration
- 32204** Electric Permit New Construct
- 32205** Electric Permit Add & Alter
- 32206** Mech Permit New Construction
- 32207** Mech Permit Add & Alteration

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Revenues

Development Entitlement Fees—continued

- 32208** Housemoving-Street Use
- 32209** Demolition
- 32210** Building Permit Surcharge
- 32211** Permit Ren-Bldg/Elec/Mech/Plm
- 32212** Reroofing Permit
- 32213** Bldg Permit Seismic Instru Fee
- 32221** Street Work Permit (PW)
- 32222** Right-of-Way Encroachment (PW)
- 32226** Special Hazard User Permit Fee
- 32227** Fire-Bldg Perm Surchg-Sngl Fam
- 32228** Fire-Bldg Perm Surchg-Other
- 34500** Annexation Fee
- 34501** Bldg Plan Check New Constr
- 34502** Bldg Plan Check Add & Alter
- 34503** Electrical Plan Check
- 34504** Plumbing Plan Check
- 34505** Mechanical Plan Check
- 34506** Certificate Of Occupancy
- 34507** Conditional Use Permit
- 34508** Cond Use Permit/Reduced Fees
- 34509** Variance
- 34510** Redistrict/Rezone-Sngle Family
- 34511** Deviation Application
- 34512** Notice Of Determination Record
- 34513** Environ Assess Par & Tr Maps
- 34514** Environ Assess Prvate Project
- 34515** Environ Assess Category Exempt
- 34516** Environ Impact Report (EIR)
- 34517** Site Pln Review – Signs
- 34518** Site Pln Rev--Rear Yd Encroach
- 34519** Site Pln Review--Dwelling Unit

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Revenues

Development Entitlement Fees - continued

- 34520** Sewer Overflow Abatement
- 34521** Site Pln Review--Amendment
- 34522** Encroachment-PUE & Yard
- 34523** Subdiv--Tentative Tract Map
- 34524** Subdivision--Final Map
- 34525** UGM Application-Waiver, Exempt
- 34526** Tentative Parcel Map
- 34527** Final Parcel Map
- 34528** Lot Line Adjustment
- 34529** Penalty-Bldg Investigation Fee
- 34530** Penalty-Plum Investigation Fee
- 34531** Penalty-Elec Investigation Fee
- 34532** Penalty-Mech Investigation Fee
- 34533** Grading Permit Fee
- 34534** Grading-Plan Check
- 34535** Bond & Security Processing
- 34536** Cert Of Qualification-Plumbing
- 34537** Cert Of Qualification-Electric
- 34538** Change Of Occupancy/Relocation
- 34539** Master Permit Application
- 34540** Master Permit Fillout
- 34541** Written Resp--Zoning, Misc Inq
- 34542** UGM Appl Other Than Subdiv
- 34543** UGM Appl Related To Subdiv
- 34544** Official Plan Line
- 34545** Time Extensions (PW)
- 34546** Vac Of Public Right-Of-Way(PW)
- 34547** Zoning Ordinance Text Amend
- 34548** Engr Feasibility Study(PW)-Str
- 34549** Engr Feasibility Study(PW)-Sew
- 34550** Engr Feasibility Study(PW)-Wat

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Revenues

Development Entitlement Fees - continued

- 34551** Plan Amendment
- 34552** Plan Check (PW) - Street
- 34553** Plan Check (PW) - Water
- 34554** Plan Check (PW) - Sewer
- 34555** Subdivision Inspection (PW)
- 34556** Subdiv Map- Condominium Conv
- 34557** Energy Inventory Certification
- 34558** Planned Community Development
- 34559** Covenants-Preparation
- 34560** Drawdown Acct Processing Fee
- 34561** Flood Control-Appeal Fee, Defr
- 34562** On Site Sign Maintenance Fee
- 34563** Bldg Plan Ck-Offsite Imp-Comm
- 34564** Bldg Plan Ck-Offsite Imp-Resd
- 34565** Conditional Use Permit-Amend
- 34566** Covenants/Release
- 34567** Director's Classif-Util Towers
- 34568** Extension Of Time (Dev)
- 34569** Overheight Structure Approval
- 34570** Certificate Of Compliance/Maps
- 34571** Record Of Survey
- 34572** Redistrict/Rezone-All Oth Dist
- 34573** Release Hold On Occupancy
- 34574** Security Wire Permit
- 34575** Special Agreements-Securities
- 34576** Special Agreements-Preparation
- 34577** Special Agreements-Early Permt
- 34578** Street Name Change
- 34579** Monument Check (PW)
- 34580** Request For Address Change
- 34581** Workers Comp Insurance Verif

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Revenues

Development Entitlement Fees - continued

- 34582** Resub Exhibits For Backcheck
- 34583** Billboard Signs/Zoning Review
- 34584** Signs,Tents & Inspection Misc
- 34585** Fire Sprinklers
- 34586** Express Plan Check
- 34587** Plan Check Addendums
- 34588** LPPO Adjustment Fee
- 34589** Appeals Board Hearing Appl Fee
- 34590** Impact Fee Appeals Board Fee
- 34591** Mtg/Req Action Re Zone Approv
- 34592** Structural Plan Check, Consult
- 34593** Structural Back Check, Consult
- 34594** Energy Plan Check, Consultant
- 34595** Mechanical Plan Check, Consult
- 34596** Pre Sewer/Water Con Survey Fee
- 34597** Hotel-Motel Inspection
- 34598** Housing Code-Enfor (Not & Ord)
- 34599** Landscape Plan Review - Parks
- 34600** Landscape Field Inspection-Pks
- 34601** Surcharge General Plan Update
- 34602** Surcharge-Permit Mgmt System
- 34603** Bike Lane Striping
- 34604** Traffic Signal Startup/Consult
- 34605** Legal Notices Posted
- 34606** Safe Home Inspection
- 34607** Conditional Use Permit Compl.
- 34610** Abandoned Vehicle
- 34611** Graffiti Clean Up
- 34612** Vacant Building Ordinance (VBO) Fees
- 34614** Traffic Control Inspection Fee

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Revenues

Major Facility Charges: 33525 - 33826-33828, 33830 - 33839, 33850, 33855 and 34851 - 34863

Revenues from payments by other parties for all or a portion of the City's cost of major capital improvement, infrastructure, and purchase of City facilities. Included are utility construction and connection charges, developer contributions, and buy-in receipts.

- 33525** Surface Transport Prgm. Rev
- 33826** Park c/w Facility Impact Fee
- 33827** Police c/w Facility Impact Fee
- 33828** Fire c/w Facility Impact Fee
- 33830** Int. Sts. Rd Abouts - Copper Riv
- 33831** Major St. Impact Fee NE Quad
- 33832** C/W Regional St. Impact Fee
- 33833** Major St. Impact Fee – SW Quad
- 33834** Major St. Impact Fee – SE Quad
- 33835** Major St. Impact Fee – NW Quad
- 33836** Spec Mitig Fee Jt. Acct - Copper
- 33837** Spec Mit Fee Cash in Lieu - Copper
- 33838** Sewer Backbone Fee-Copper Riv
- 33839** Regional Street Fee-Copper Riv
- 33850** Citywide Reg. St. Impact Fee
- 33855** New Growth Area St. Impact Fee
- 34851** Long Term Connection Receipts
- 34852** Return Of Capital
- 34853** Misc Paving, Swalk & Curb Cons
- 34854** UGM Developer Contributions
- 34855** Contributions For Facilities
- 34856** Subdiv Street Tree & Str Signs
- 34857** Proceeds Of Imprv Dist Assess
- 34858** CSUF Athletic Corp Contrib
- 34859** Street Tree Inspection Fees
- 34860** Water Infrastructure Devel Chg
- 34861** Deed-Preparation
- 34862** Deed-Check & Recordation
- 34863** Transverse Fee

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Revenues

Enterprise Revenue: 34301- 34310, 34312, 34314, 34351- 34359, 34701- 34744 and 34801- 34809

Revenues that are particular to certain operations such as Parking, Airports, Transit, and Convention Center. Enterprises will also use other revenue line items that are appropriate.

- 34301** Gasoline & Oil Flowage Fees
- 34302** Airport Use Fees
- 34303** Landing Fees
- 34304** Gate Fees
- 34305** Parking Lot Rental
- 34306** Parking Lot Rec-APCOA Parking
- 34307** Airport Security
- 34308** Tie Down Fees
- 34309** Apron Fees
- 34310** Passenger Facility Charges
- 34312** Fed. Inspect Station User Fee
- 34314** CFC Fee
- 34351** Passenger Fares
- 34352** Senior Citizens' Passes
- 34353** Monthly Transit Passes
- 34354** ID Card
- 34355** Student Transit Passes
- 34356** Advertising
- 34357** Handy Ride Revenues
- 34358** Special Rider Passes
- 34359** Contracted Revenue
- 34701** Restoration Fee - Conv. Ctr
- 34702** Conv Ctr-Telephone & Fax Svcs
- 34703** Convention Center Annex-Parkg
- 34704** Conference Center Parking
- 34705** Theatre Rentals
- 34706** Theatre Personnel Charges
- 34707** Theatre Equipment Charges

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Revenues

Enterprise Revenue - continued

- 34708** Theatre Food Catering
- 34709** Theatre Liquor Catering
- 34710** Theatre Retail Sales
- 34711** Theatre Misc Revenue
- 34712** Exhibit Hall-Rentals
- 34713** Exhibit Hall-Personnel Charges
- 34714** Exhibit Hall-Equipment Charges
- 34715** Exhibit Hall-Food Catering
- 34716** Exhibit Hall-Liquor Catering
- 34717** Exhibit Hall-Retail Sales
- 34718** Exhibit Hall-Misc. Revenues
- 34719** Arena--Rentals
- 34720** Arena--Personnel Charges
- 34721** Arena - Equipment Charges
- 34722** Arena - Food Catering
- 34723** Arena - Liquor Catering
- 34724** Arena - Retail Sales
- 34725** Arena - Misc. Revenues
- 34726** Misc Concessions--Food & Bev
- 34727** Misc Concessions--Decorating
- 34728** Misc Concessions--Box Office
- 34729** Misc Concessions--Electrical
- 34730** Conf Cntr - Rentals
- 34731** Conf Cntr - Personnel Charges
- 34732** Conf Cntr - Equipment Charges
- 34733** Conf Cntr - Food Catering
- 34734** Conf Cntr - Liquor Catering
- 34735** New Exhibit Hall - Rentals
- 34736** New Exhibit Hall - Pers Chgs
- 34737** New Exhibit Hall - Equip Chgs
- 34738** New Exhibit Hall - Food Cater

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Revenues

Enterprise Revenue - continued

- 34739** New Exhibit Hall - Liqu Cater
- 34740** New Exhibit Hall - Retail Sale
- 34741** New Exhibit Hall Misc Revenues
- 34742** Conf. Cntr - Utility Reimburse
- 34743** Stadium Events Proceeds
- 34744** Special Events Rev. (Parking)
- 34801** Meters
- 34802** Employee Parking
- 34803** Meter Rental And Maintenance
- 34804** PHILIBOS Prking-Undergrnd Gar
- 34805** Permit Parking
- 34806** Overtime Parking
- 34807** Surcharge
- 34808** Business Assessment
- 34809** Property Assessment

Utility Sales: 34401 – 34407, 34409 - 34420, 34424, 34613 and 34865

Revenues received for providing sewer, solid waste, and water services.

- 34401** Customer User Charges
- 34402** Clovis Share O & M
- 34403** Wineries Share O & M
- 34404** Water--Compaction & Const Chgs
- 34405** Sewer Pre-Treatment Surcharge
- 34406** House Branch Connection
- 34407** Lateral Sewer Charge
- 34409** Oversize Sewer Charge
- 34410** Fire Hydrant Charge
- 34411** Frontage Charge
- 34412** Meter Installation
- 34413** Water Connection-2" And Under
- 34414** Transmission Grid Charge
- 34415** Water Conn-Larger Than 2"

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Revenues

Utility Sales Revenue - continued

- 34416** Weed Abatement Revenues
- 34417** Public Nuisance Abatement Rev
- 34418** Tire Disposal Revenues
- 34419** WW Facilities Sewer Charge
- 34420** Sewer Facility Charges (Step)
- 34424** Cooper Ave. Swr Lift Stat Fee
- 34613** Construction & Demolition (CA)
- 34865** Solid Waste Service Equip Fee

Participant and Admission Fees and Charges: 34745 and 34750 – 34754

Revenues collected from charges for entrance to a City sponsored event or participation in a City sponsored activity. The generic revenue account is 34751, while other accounts are for specifically identified events or activities such as league fees or tennis.

- 34745** APES Fee
- 34750** Non-Resident Fees
- 34751** Participant & Adm Fees & Chgs
- 34752** League Fees
- 34753** Swimming Pools
- 34754** International Expo Fees & Don

Incidental Service Charges: 34101 - 34109, 34121, 34204 - 34210 and 35901

Payment for services which are usually incidental to the major purpose of an operation. For example, account 34106, Employee Services Charges-Special, is used when City Police Officers are hired for a private event, but are paid through the City's payroll system and the private party reimburses the City for these services.

- 34101** Photocopying
- 34102** Microfilming
- 34103** Bad Check Recovery
- 34104** Incidental Charges
- 34105** Witness Fee
- 34106** Employee Service Charges-Spec
- 34107** Special & Consulting Svcs
- 34108** Revenue Bond Application Fees
- 34109** Mall Wkend Clean-Up Vendor Fee
- 34121** Enterprise Zone Vouchering Fee

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Revenues

Incidental Service Charges - continued

- 34204** Public Safety Alarm Fee
- 34205** Auto Fire Exting - 5 Yr Test
- 34206** Fingerprinting
- 34207** DUI Accident Response
- 34208** Injury/NonInjury Accident Rpts
- 34209** Vehicle Release
- 34210** Vehicle Release - Excess Amount
- 35901** Witness Fees Clearing

Sale of Items, Goods, and Commodities: 34421 and 36001 - 36004

Revenues that are received from the sale of items that are mostly secondary to an operation.

- 34421** Recycling Revenue
- 36001** Sale Of Items, Goods & Commod
- 36002** Maps And Publications
- 36003** Recyclables
- 36004** Grease

Governmental Services: 33519 - 33522, 33809, 33810, 33813 - 33823, 33825, 33845 - 33847 and 33901

Revenue received from other governments for services provided by the City. Individual revenues are identified by the government from which the revenue is received.

- 33519** State--Services
- 33520** State--Streetlts & Traffic Sig
- 33521** State--Highway Maintenance
- 33522** State--Parimutual
- 33809** Fresno Unified School District
- 33810** Clovis Unified School District
- 33813** Clovis-Streetlts & Traffic Sig
- 33814** Fowler-Streetlts & Traffic Sig
- 33815** Reedley Traffic Signals
- 33816** Selma Streetlts & Traffic Sig
- 33817** Sanger-Streetlts & Traffic Sig
- 33818** Metropolitan Flood Control
- 33819** FUSD-Parks & Rec Director Reim

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Revenues

Governmental Services - continued

- 33820** COG--Local Transp Planning
- 33821** PIC/JTPA Reimbursements
- 33822** Other--Services
- 33823** County-Streetlts & Traffic Sig
- 33825** Parkland (Qmby) Dedication Fee
- 33845** Central Unified School District
- 33846** West Fresno School District
- 33847** Fresno County Office of Education
- 33901** In-Lieu Fees

Use of Property: 36301 - 36306

Receipts for the use of City property by an outside party. For example, gross receipts that are in lieu of rent, whether specifically stated or not. Usually these amounts are incidental to an operation. Revenue for the use of the Convention Center is placed in Enterprise Revenue.

- 36301** Use Of Property
- 36302** Rentals
- 36303** Concession
- 36304** Leases
- 36305** Mall Energy Revenue
- 36306** Riverside Golf Course Rentals

Other Charges for Services and Facilities: 32261-32263, 32270-32273, 34110, 34112, 34114-34118, 34201-34203, 34215, 34423 and 34755

Revenues which are a charge for a service or facility, but do not easily fit into any of the above categories.

- 32261** Animal Licenses
- 32262** Animal License Forfeited Fees
- 32263** Animal Control Citations
- 32270** Other Licenses And Permits
- 32271** Bicycle License
- 32272** Bingo Permits
- 32273** Oversize Load Permit
- 34110** Fig Garden Fire Protect Dist.
- 34112** Shopping Cart Fee

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Revenues

Other Charges for Services and Facilities - continued

- 34114** Mobl Home Rent Appl & Hear Fee
- 34115** Misc--Other Charges Svcs & Fac
- 34116** Misc-Change In Information
- 34117** Mall Revenue
- 34118** County Recording Fee Lien Rel
- 34201** Fire Prevention Reinspections
- 34202** High Rise Fire Inspection
- 34203** Police Event Services Fee
- 34215** Hydrant Maintenance Fees
- 34423** Video Inspection Fees
- 34755** Zoomobile Fees

INTERGOVERNMENTAL

Revenues received from other governments in the form of grants, allocations, entitlements, and shared revenues which are not charges or costs of City services or loan repayments.

Allocations and Entitlements—Revenues generally made available to the City on the basis of an established formula set by legislation, rather than on a competitive basis. For federal, this includes Community Development Block Grant funds.

Grants—Grants, sometimes referred to as grants in aid, received from another jurisdiction upon application for a one time project and/or in competition with other agencies for funds.

Shared Revenues—Specialized revenues that are levied and collected by one level of government and shared with other levels of government. Occurs mostly with respect to state taxes.

Other Revenue—All other revenue (under the appropriate agency) except governmental charges and revenue from vehicle code fines.

Federal: 33101-33115, 35517 and 35515-35516

Includes allocations and entitlements, grants, shared revenue, and other revenue as described above.

- 33101** Fed-Allocation & Entitlement
- 33102** Fed - NEXTEA
- 33103** Fed-ISTEA-STP Regional Bid
- 33104** Fed-Grant
- 33105** Fed-Supportive Housing
- 33106** Fed-ISTEA-CMAQ
- 33107** Fed-Home

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Revenues

Federal - continued

- 33108** Fed-Hwy Bridge Repair & Repl
- 33109** Fed - ISTEA
- 33110** Fed-Miscellaneous
- 33111** Fed-In-Lieu Housing Tax
- 33112** Fed-TEA (Trans Efficiency Act)
- 33113** Fed-ISTEA (21) – TE
- 33114** Federal Reimbursement
- 33115** ARRA Federal Recovery Act
- 33117** NSP Program Income
- 35515** Homeland Security 2004 Grant
- 35516** Urban Areas Security Grant

State: **33401-33402, 33404, 33501 - 33518, 33523-33524 and 33526-33527**

Includes allocations and entitlements, grants, shared revenue, and other revenue as previously described above.

- 33401** State-Grant
- 33402** State Air Qlty Remove Grant
- 33404** Traffic Light Synch Program Grant
- 33501** Code Enforc Penalties Fr State
- 33502** State-Shared Revenue
- 33503** State-Alcoholic Bev Lic Fee
- 33504** State-Motor Vehicle In-Lieu Tx
- 33505** State-Off-Hwy Motor Vehicle Tx
- 33506** State-TDA (LFT) Art-4
- 33507** State-Gas Tax 2107
- 33508** State-Gas Tax 2106
- 33509** State-Gas Tax 2107.5
- 33510** State-Hwy Fund Alloc Prop Rent
- 33511** Substandard Housing Tax Deduct
- 33512** State-SB300 (FORAN)
- 33513** State - Gas Tax 2105
- 33514** State-Miscellaneous

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Revenues

State - continued

- 33515** State Contribution
- 33516** State-Post
- 33517** State-Mandated Costs (SB90)
- 33518** State - TDA (STA) SB620
- 33523** Safe Routes to School
- 33524** ABx8 6 gas Tax (formerly TCRP)
- 33526** Proposition 1B State Revenue
- 33527** ARRA State Recovery Act

Fresno County: **33801 - 33802**

Includes allocations and entitlements, grants, shared revenue, and other revenue as previously described above.

- 33801** County-Contribution
- 33802** County-Miscellaneous

Other Governmental: **33403, 33702, 33803, 33804, 33806—33808, 33811, 33812, 33824 and 33848**

Includes allocations and entitlements, grants, shared revenue, and other revenue as previously described above.

- 33403** Local Grant
- 33702** Housing Authority Grant-PD
- 33803** Pymt From Redevelopment Agency
- 33804** Clovis-WWTP Expansion/Renewal
- 33806** Clovis-WWTP Improvements
- 33807** Clovis--Methane Refunding
- 33808** Clovis-WWTP Expansion AMD Ph I
- 33811** Clovis Contrib-Street Projects
- 33812** SJV Air Pollution Control Dist
- 33824** School Resource Officer Reimbursement
- 33848** ARRA Local Recovery Act

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Revenues

INTRAGOVERNMENTAL

Revenue received by one City division/program or fund as an appropriated expenditure from another City division/program or fund.

Internal Service Charges: 38001 - 38022

Revenues to operations which are Internal Service Funded (ISF).

- 38001** Fixed Reimbursements
- 38002** Equipment Rental
- 38003** Non-Recurring
- 38004** New Equipment Payment
- 38005** Printing
- 38006** Postage
- 38007** Messenger & Mail Service
- 38008** Copier Machine
- 38009** Fixed Info Systems Equip Chg
- 38010** Fixed Charges-Telephone Svcs
- 38011** Variable Charges-Telephone Svc
- 38012** Telephone Svcs (Major Moves)
- 38013** Fixed Info Systems Service Chg
- 38014** Request Info Systems Svc Chg
- 38015** Request Info Systems Equip Chg
- 38016** City Hall Rent
- 38017** Municipal Service Center Rent
- 38018** Copy Center Charges
- 38019** Fixed Furniture Charge
- 38020** Employee/Visitor Parking Perm
- 38021** Facilities Charges
- 38022** Portfolio Management Fee

Loans and Repayments (within the City): 39303- 39304

Receipts of loan proceeds and loan repayments from another City fund. Loan proceeds and repayments from other agencies are placed in the Other Revenue Object (see sub-objects 3925 and 3926, old line items 3975 and 3976).

- 39303** Loan Proceeds (Within City)
- 39304** Loan Repayment (Within City)

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Revenues

Fixed Reimbursement for Services (Non-ISF): 34001

Revenues to a division for services provided to other divisions on a regular basis, excluding ISF charges.

34001 Fixed Reimb from Non-ISF Div

Variable Reimbursement for Services (Non-ISF): 34002 - 34004

Revenues similar to those for Fixed Reimbursement for Services, except that payments are made for specific services requested by the user of the services.

34002 Variable Reimb from Non-ISF Div

34003 Overhead Reimb from Capital

34004 Equipment Reimb from Capital

Other Intragovernmental: 39019 - 39021

Specialized intragovernmental revenue. For example, revenue that a division receives for property and liability losses and Workers' Compensation returned salaries.

39019 Worker's Compensation Returned Sal

39020 Liability Losses

39021 Property Losses

OTHER REVENUE

Revenues which cannot be reasonably placed in any of the above categories. This includes interest, private donations, disposal of assets, etc.

Interest: 36101 – 36104

Interest earned by funds from the investment of unused fund balances by the City, as well as other, specifically identified interest.

36101 Interest

36102 Interest Fr County On Prop Tax

36103 Tran Issuance/Interest Costs

36104 Loan Repay - Int/Ot. W/in City

Proceeds from Financial Instruments: 39301, 39302, 39305 and 39306

39301 Bond Sales Proceeds

39302 Tax & Rev Anticip Note Proceed

39305 Proceeds from Capital Lease Obligations

39306 Proceeds form Note Obligations

Fines, Forfeitures, and Penalties: 35101—35111 and 35113

Revenues from fines, forfeitures, and penalties such as employee fines and vehicle code fines issued by the California Highway Patrol.

35101 Fines

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Revenues

Fines, Forfeitures, and Penalties - continued

- 35102** Seizures
- 35103** Penalties
- 35104** Vehicle Code Fines
- 35105** Overpayment Recoveries
- 35106** Subrogation Recoveries
- 35107** Parking Penalties
- 35108** Arrested Offenders Fees
- 35109** Vehicle Code Fines - Excess Amt.
- 35110** Nester - Red Lt. Citation Rev
- 35111** Police Disturbance Call Fee
- 35113** Franchise Tow Fees

Disposal of Assets: 35112 and 39201—39204

Receipts from the sale of City property and lost or unclaimed property.

- 35112** Sale of Impound Vehicles
- 39201** Sale of Land And Buildings
- 39202** Sale of Obsolete Items
- 39203** Sale of Junk
- 39204** Sale of Lost & Unclaimed Prop

Sundry Items: 31305, 35201, 39001- 39017, 39022, 39031-39032, 39041-39043 and 39401-39403

Revenue which does not reasonably fit elsewhere. For example, donations, refunds, and loan repayments (not within the City) including those from the Redevelopment Agency.

- 31305** Discounts Earned/Loss
- 35201** Contractor Perf Bond Settlement
- 39001** Credit Card Services
- 39002** Revenue From Blight Removal
- 39003** Environmental Prp Contribution
- 39004** UDAG Loan Repayment
- 39005** Risk Mgt Recovery - Property
- 39006** Risk Mgmt Recovery - Liability
- 39007** Downtown Business Improvements
- 39008** Refunds--Current Year

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Revenues

Sundry Items—continued

- 39009** Donations
- 39010** Jury Duty Fees--Employees
- 39011** Loan Proceeds-Oth Than wi City
- 39012** Loan Repayment-Oth Thn wi City
- 39013** Revenue From Securing Property
- 39014** PHILIBOS Incremental Costs
- 39015** Miscellaneous--Other Revenue
- 39016** Plans & Specs
- 39017** Assess.Dist.Handling Charges
- 39022** Miscellaneous Grant Revenue
- 39031** Employee Contrib-Retirement
- 39032** Employer Contrib-Retirement
- 39041** H&W Employer Contributions
- 39042** H&W Employee Contributions
- 39043** H&W Retiree Contributions
- 39401** Bad Debt – Collections
- 39402** Bankruptcy Costs –Write offs
- 39403** Bad Debts – Write offs

TRANSFERS--INTRAGOVERNMENTAL

Transfers: 43910 and 44910

Transfer of revenues from one fund to another.

- 43910** Transfers From Other Fund
- 44910** Transfer To Other Fund

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Expenditures

51000 **Employee Services**

51101 Permanent Salaries

The amount of salary for permanent positions. Provisional appointments to a permanent full-time authorized position are also paid from this account.

51102 Permanent Fringe

The amount of the City's cost of unemployment insurance, clothing which is jointly rented by the City, and employee and uniform allowance for permanent positions.

51103 Employee Leave Payoff-Non Term

Payoff of unused leave (administrative, holiday) not a part of termination payoffs.

51104 Perm Fringe – Health & Welfare

Health and Welfare charges for permanent employees.

51105 Perm Fringe – Life & Disab Ins

Life and disability insurance charges for permanent management employees.

51106 Perm Fringe – Pension Fire, PD

Charges associated with pension benefits for Police FPOA employees and Fire IAFF employees.

51107 Perm Fringe—Pension, Employees

Charges associated pension benefits received by employees other than Police FPOA employees and Fire IAFF employees

51109 Leave Payoff at Termination

Payoff of unused leave (administrative, holiday) that are part of termination payoffs

51190 Furlough Savings

Contra account housing savings generated from staff furloughs.

51201 Non-Permanent Salaries

The amount of pay for employees who are appointed to non-permanent, limited, or part-time positions (does not include contract help). Includes City Councilmembers' pay.

51202 Non-Permanent Fringe

The amount of the City's cost for social security and other fringe for non-permanent positions.

51204 Non-Perm Fringe – Health Welfare

51205 Non-Perm Fringe – Life & Disability Insurance

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Expenditures

51000 **Employee Services - continued**

51301 Overtime

Payment for extra hours or holidays worked in accordance with Memoranda of Understanding or the Municipal Code as well as payment to the fringe fund for compensatory time off.

51302 Voluntary Overtime

Police Department use only. Overtime incurred for voluntary substitution/AWS per MOU provisions.

51303 Minimum Staffing Pay

Fire Department use only.

51401 Premium Pay

Extra pay increment due for shift, special assignment, hazard, certificate, and anti-compaction duty as specified in Memoranda of Understanding.

51402 Relocation Payment

Payment for moving expenses of newly hired employees. This line item was established to meet Internal Revenue Service (IRS) reporting requirements.

51403 Commission Stipends

Payment for all board and commission members. Does not include City Councilmembers' pay.

51404 Employee Awards

51405 Other Employee Benefits

51501 Contract Extra Help

Employment of temporary help through employment agency and security services.

51601 Compensated Leave

52301 Police and Fire Pension Obligation Bond Debt Service

Annual contribution to pay off pension bonds.

52302 General Services Pension Obligation Bond Debt Service

Annual contribution to pay off pension bonds.

52303 Pension Contribution At Normal Rate

Normal pension contributions.

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Expenditures

51000 **Employee Services—continued**

52403 HRA Payments

Payments for current year medical insurance premiums paid out under the City's health reimbursement Arrangement (HRA).

52601 Workers' Compensation

Amounts paid by the City to provide workers' compensation for its employees.

53000 **Purchased Professional and Technical**

52901 Recurring Vehicle Allowance

Vehicle use allowance and normal vehicle expense incurred by employee connected with daily operations not using City-leased or City-owned vehicles.

53302 Professional Services/Consulting--Outside

Engineer, architect, legal, auditing, appraisal (when not related to real estate acquisition), consultant, actuary fees, and contractual administration fees.

53303 Public Relations and Information

Advertisements, publicity, exhibit expenses, and public relations materials acquired directly or through a private agency.

53304 Professional Services (Non-Consulting) -- Outside

Payment for professional services of a non-consulting nature.

53305 Citywide Legal Charges

Use accounts 53306 or 59102

53306 Outside Legal Services

Costs for outside legal services.

53401 Hazardous Waste Management

Costs for mandated tank and equipment testing, hazardous waste disposal, and recycling of hazardous wastes.

53402 Specialized Services/Technical

Lab testing (non-capital), bank charges, oral board expenses, credit reports, collection agency fees, termite inspections, contractual services provided by outside agencies, and concessions.

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Expenditures

54000 **Purchased Property Services**

54101 Utilities

Electricity, water, gas, sewer, and disposal.

54241 Landscaping and Grounds Maintenance

Trees, seeds, spray materials, fertilizer, weed control, etc., landscape maintenance contract.

54301 Outside Repair, Maintenance and Service--Buildings and Structures

Repair and maintenance of municipal structures by private vendor, includes installing equipment, pest control and janitor services, and burglar alarm and associated telephone lease lines for alarm services.

54302 Outside Repair and Maintenance--Other Improvements

Repair or maintenance by private vendors of alleys, streets, runways, traffic control devices, concrete walks, curbs, gutters, sprinkler systems, and road barriers.

54303 Service Contracts--Office Equipment (For Central Printing Division use only.)

Service contracts on typewriters, registers, mailing machines, and other office equipment; copiers.

54304 Outside Repair and Maintenance--Vehicles

Any vehicle repair or maintenance done by commercial firms.

54305 Outside Repair and Maintenance--Equipment

All equipment, except office service contracts and vehicles.

54411 Space Rentals

Office and storage rentals not included in fixed interdepartmental charges.

54421 Equipment Rentals -- Except Office

Rental of equipment other than office equipment

54501 Buildings and Improvements

Repair parts and materials for buildings, fences, underground pipes, wiring, sprinkler systems, chemicals for pools, sewage digestion plant, road barriers, etc.

55000 **Other Purchased Services**

55101 Fresno Convention Center and Visitors Bureau Contract

Contract services with the Visitors Bureau to market the City as a convention site.

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Expenditures

55000 **Other Purchased Services - continued**

55102 Tree Fresno Contract Payment

Contract services with Tree Fresno.

55201 Insurance Payments

Insurance premiums paid directly to carriers and agents (not payments into the self-insurance funds).

55301 Communications (For Electronics and Communications Division use only.)

Charges for long distance calls, toll calls, leased lines, and telephone answering services.

55501 Printing and Binding--Outside Vendors

Printing, art work, die cuts, and stencils by outside vendors.

55801 Training

Job related training reimbursement, plus related travel costs, or rental of movies and equipment for training.

55802 Council Expenses Allowance

City Council monthly expenses only.

55803 Travel and Conference Expense

Travel expenses, registration fees, lodging, and subsistence for conferences and conventions.

55804 Miscellaneous Subsistence Expenses

Miscellaneous subsistence expenses incurred in accordance with guidelines established in the Administrative Manual, Instruction No. 5 3.

55805 Mileage Reimbursement-Nonrecurring

Reimbursement for nonrecurring use of employee's personal vehicle in connection with daily operations.

56000 **Supplies**

56101 Clothing and Personal Supplies

Badges, safety and protective clothing, safety equipment, safety glasses, and first-aid supplies for employees.

56102 Office Equipment--Under \$300

Staplers, trays, lamps, calculators, stools, etc., which are not carried on the fixed asset inventory.

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Expenditures

56000 **Supplies - continued**

56103 Copiers

Charges for the acquisition and maintenance of copiers, including supplies such as paper and toner (only for single-user copiers). Departments estimate their own.

56104 Freight

Drayage, express, and freight charges (not related to the purchase of supplies and equipment).

56105 Small Tools for Field Operations

Expendable tools not exceeding \$300 each (e.g., water hose, brushes, tape measures, shovels, etc).

56106 Postage

Stamps, postage purchased for meters, and permits.

56107 Office Supplies

Pencils, paper supplies, ribbons, and diskettes for office equipment, staples, bottled water, etc.

56108 Photographic Supplies and Processing

Film and developing chemicals, photo lab supplies and expendable equipment, and film developing services.

56109 Office Equipment Rentals

Rent for small office equipment such as telephone answering machines, etc.

56110 Computer Software

Packaged computer programs that allow specific functions to be performed on programmable equipment such as electronic spread sheet, project management, database management, graphics, etc.

56111 Specialized Operating Materials

Paint, brushes, etc., for the Anti-Graffiti Program

56112 Cleaning and Janitorial Supplies

Shop towels, rugs, cleansers, brooms and mops, etc.

56113 Rock and Mineral Products

Road oil and similar supplies, gravel fill, cement and concrete.

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Expenditures

56000 **Supplies - continued**

56114 Specialty Chemicals and Gases

Chemicals and gases such as chlorine, coagulants, hydrogen chloride, ferric chloride, etc., used for processing water.

56115 Materials and Parts--Vehicles

Tires, tubes, wheels, starters, etc.

56116 Materials and Parts--Equipment

Equipment and machinery replacement parts and supplies.

56117 Provisions and Forage

Feed for animals.

56118 Dormitory and Kitchen

Supplies and utensils for dormitories and kitchens.

56119 Ammunition

Ammunition used by Police, and security personnel (not for acquisition of weapons).

56120 Athletic and Recreation

Expendable supplies for programs.

56121 Inventory

Purchase of operating materials and supplies for stock or resale. Only for divisions maintaining inventory control and material charge-outs on billings or time cards (i.e., Fleet Management, Central Services, Transit, and Electronics and Communications).

56122 Laboratory and Medical Supplies

First-aid supplies for public (excluding those for employees), veterinary supplies, and expendable lab and chemical supplies.

56123 Materials & Parts – Building & Improvements

Repair parts and materials for buildings, fences, underground pipes, wiring, sprinkler systems, chemicals for pools, sewage digestion plant, road barriers, etc.

56240 Oils and Lubricants

Oil and lubricants for vehicles and other equipment (e.g., mowers, pumps, etc.).

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Expenditures

56000 **Supplies - continued**

56260 Gasoline

Gas for vehicles and other equipment (e.g., mowers, pumps, etc.).

57000 **Property**

57101 Land Acquisition

All costs associated with the appraisal, escrow and realtor fees, and the acquisition of real property. Includes lease/purchases of real property.

57201 Buildings

All costs associated with the appraisal, escrow and realtor fees, and the acquisition of existing buildings. Includes lease/purchases of buildings.

57301 Improvements

Changes to or installation of items permanently affixed (fire hydrants, street signs, fences, concrete improvements, etc.) when not included in a Major Capital Improvement project.

57411 New Machinery and Equipment

Office equipment, fire hose, parking meters, etc., costing more than \$300 (including freight and tax, less discounts). Includes any new item which is carried on the fixed asset inventory. For replacement machinery and equipment, see account 57412. **(Note:** Vehicles are considered separately.)

57412 Replacement Machinery and Equipment

Purchase of replacement--not additional--machinery and equipment costing more than \$300 (including freight and tax, less discounts and trade in allowance). Includes any replacement item that is carried on the fixed asset inventory. For new/additional equipment and machinery, see account 57411. **(Note:** Vehicles are considered separately.)

57413 Equipment

57414 Equipment Leases

Purchase or Lease of heavy equipment through Fleet Management.

57415 Computer Software—Capital

Material computer software expenses that qualify as a capital expense under GAAP.

57420 Aircraft

For the purchase of Police Aircraft

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Expenditures

57000 **Property—continued**

57421 New Vehicle Acquisition

Purchase of new vehicles **not** subject to a depreciation schedule or Fleet Management Acquisition Program.

57422 Replacement Vehicle Acquisition

Purchase of replacement vehicles **not** subject to a depreciation schedule or Fleet Management Replacement Program.

57423 Replacement Fleet Acquisition (For Fleet Management Division use only.)

Purchase of replacement, not additional, equipment and vehicles.

57431 Furniture and Fixtures

Costs for furniture and fixtures for such things as fire stations, new buildings, and paramedic services identified by specific capital project.

57502 Planning/Project Development

57503 Engineering and Design

57507 Contract Construction

All costs associated with the construction of major capital improvements not broken out in other line items. Such costs will primarily be for construction contract and subsequent change orders.

57509 Relocation

All costs associated with the relocation of residents and businesses eligible for relocation benefits.

58000 **Other Objects**

58001 County Jail Booking Fees

Fees paid to the County of Fresno to cover the cost of booking prisoners into the County Jail.

58002 Outside Agency Support

Sub-object is used to approp funds authorized by the Council for distribution to outside agencies.

58003 Recharge Water

Expenses for buying water to recharge water table.

58004 Special Projects

One-time expenses with an established beginning and ending point and a particular scope of well-defined activities (not a contingency).

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Expenditures

58000 **Other Objects—continued**

58005 Miscellaneous Expenditures

Expenditures not otherwise classified (e.g., ice, batteries, police riot unit expenses, and law and library books).

58007 Witness Fee Payment/1099

Payments made by the City to expert witnesses giving testimony at trials. This sub-object was established to meet IRS reporting requirements.

58008 Oral Board Reimbursement

Reimbursement of expenses (such as overnight lodging) to individuals serving on City Oral Boards. This sub-object was established to meet IRS reporting requirements.

58009 Vehicle Accident Repair--Fleet (For Fleet Management Division use only.)

Repairs by or for Fleet Management as a result of accidents involving City-owned vehicles and equipment.

58010 Taxes and Bond Premiums

Property and irrigation taxes and premium payments for bonds.

58011 Debt Redemption

Current bond and interest maturities (sewer, convention center, etc.) and designated loan repayments to other than City or agency funds. (Not to be used by the Fresno Redevelopment Agency, see account 58013 or loans to other City funds, account 58012).

58012 Loans from City to Outside Agency

Loans from City fund(s) to outside agencies, including the Fresno Redevelopment Agency (FRA).

58013 Outside Agency Repayment of Loans from City

Repayment of loans from the City by the FRA.

58014 Landfill Tipping Fees

Fees charged for use of County landfill.

58015 Petty Cash--Initial Increase

The function of the Petty Cash sub-object changed as of FY 1991. This account will be used only once at the beginning of each fiscal year to establish a petty cash amount. Direct Vouchers (RFPs) to replenish the cash amount should be made to charge expenditures to the appropriate expenditure account. No charges should ever be made to this account.

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Expenditures

58000 **Other Objects - continued**

58016 Membership and Dues

Expenses for dues, professional licenses, etc.

58017 Subscriptions and Publications

Costs of monthly magazine subscriptions, periodicals, books, and other printed publications.

58018 Refunds and Claims

Refunds, reimbursements, and property damage and liability claims.

58019 Council Initiated Fee Absorption

To record General Fund revenue substituted for fee revenue associated with Council action.

58020 In-Lieu Payments

Payments made by Enterprise Divisions to the General Fund in lieu of property taxes.

58021 Water Purchases

Costs for purchases of CVP water, CVP water delivery contract, and FID assessment.

58022 Transverse Charge

Expenses related to accost recovery for wear and tear on public streets.

58023 Universal Hiring Program

For costs associated with the Universal Hiring Grant implementation.

58025 Enterprise Zone Voucher Fees

For services provided to businesses in the City of Fresno Enterprise Zone.

58026 Capital Project Permits & Fees

58101 Sales/Use Tax Expense

Contingent expense account associated with the Franchise Sales Tax audit.

58601 Project Loans (HOME)

Project loans funded with HOME Program funds.

58602 Project Loans (CDBG)

Project loans funded with CDBG Program funds.

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Expenditures

58000 **Other Objects - continued**

58603 Project Loans (HSA)

Project loans funded with HSA Program funds.

58604 Project Loans (RRP)

Project loans funded with Rental Rehabilitation Program (RRP) funds.

58605 Project Loans (Federal Funds)

Project loans funded with Federal funds.

58606 Project Loans (State Funds)

Project loans funded with State funds.

58611 Project Grants (Home)

Project grants funded with HOME Program funds.

58612 Project Grants (CDBG)

Project grants funded with CDBG Program funds.

58613 Project Grants (HSA)

Project grants funded with HSA Program funds.

58614 Project Grants (RRP)

Project grants funded with Rental Rehabilitation Program (RRP) funds.

58615 Project Grants (Federal Funds)

Project grants funded with Federal funds.

58616 Project Grants (State Funds)

Project grants funded with State funds.

58620 Loans within the City

Costs Associates with Loans within the City.

58621 Relocation (HOME)

All costs associated with the relocation of residents eligible for relocation benefits.

58622 Relocation (CDBG)

All costs associated with the relocation of residents and businesses eligible for relocation benefits.

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Expenditures

59000 **Interdepartmental Charges**

59101 Variable Interdepartmental Reimbursements to the General Fund

Variable charges for services and materials furnished by General Fund activities.

59102 City Attorney--Fixed Charge

Fixed charges for legal services provided by the City Attorney's Office to other City departments.

59103 Budget Div Charges to Departments

Fixed charges for budget services provided by the Budget and Management Studies Division to other City departments.

59104 Admin Charges

Charges for administration support provided by the Administration Divisions of General Services, Personnel Services and Finance to their respective divisions.

59105 Purchasing--Variable Charge

Variable charges for buying services provided by the Purchasing Division to other City departments.

59106 Charges for HR Operations

Fixed charges for personnel services provided by the Human Resources Operations Division to other City departments.

59107 Training Unit Charges (HR)

Variable changes for training services provided by the Organizational Development & Training Division to other City Departments

59108 HR Labor Relations Charges

Fixed charges for negotiation services provided by the Human Resources Labor Relations Division to other City departments.

59109 Charges for Finance

Fixed charges for accounting services provided by the Finance Division to other City departments.

59110 Variable Charges - Treasury

Variable charges for financial services provided by the Treasury Division to other City departments.

59111 Revenue Division/UB & C

Fixed charges for collection services provided by the Revenue Division to other City departments.

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Expenditures

59000 **Interdepartmental Charges - continued**

59112 Variable Interdepartmental Reimbursements to Enterprises

Variable charges for services and materials furnished by Enterprise Fund activities.

59113 Variable Interdepartmental Reimbursements - Envir Res

59114 Internal Audit Charges

Fixed charges for audit services provided by the Budget and Management Studies Division to other City departments.

59116 Equipment Usage

59117 Overhead

59118 City Attorney – Variable Charges

Variable charges for legal services provided by the City Attorney's Office to other City departments.

59201 Fixed Interdepartmental Reimbursements to the General Fund

Fixed charges for services and materials furnished by General Fund activities. (For Variable Charges see account 59101).

59202 Fixed Interdepartmental Reimbursement to Public Utilities

Charges for services provided by the Administration Division of the Department of Public Utilities.

59203 Fixed Information Systems Service Charge

59204 Fixed Charges for Human Resources-Services

Charges for services provided by the Human Resources Services Division of the Department of Administrative Services.

59301 Municipal Service Center Rent

Charges for space rental at the Municipal Service Center including building exterior and grounds maintenance.

59302 Information Systems Service Charge

Charges for the Information Center, the City's mainframe computer operations, and general support from the Information Systems Division.

59303 Information Systems Equipment Charge

Charges for equipment and maintenance paid to the Information Systems Equipment Fund, including communications and distributive data processing equipment.

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Expenditures

59000 **Interdepartmental Charges - continued**

59304 Property Self Insurance Charges

Charges for property self insurance.

59305 Liability Self Insurance Charges

Charges for liability self insurance.

59306 Charges for Messenger Mail/Copier Services

Costs associated with messenger services. Charges for the lease/purchase and per-copy cost of copiers by Central Services.

59307 Charges for Telephone Services

Standard charges for telephone installation, rental, and maintenance provided by the Electronics and Communications Division. This includes adds, moves, and changes under \$300; but this does not include long-distance or leased lines. This account also includes each user's share of the debt service for the acquisition of the system. All costs for taxes and long-distance costs will be included in this account. All costs for adds, moves, and changes of telephone equipment and lines exceeding \$300 will be budgeted in this account.

59308 Charges for Electronics and Communications Services

Standard charges for communication equipment maintenance provided by the Electronics and Communications Division. Costs of special projects completed under the direction of the Electronics and Communications Division, including telephone adds, moves, and changes over \$300.

59309 Facilities Management Charges

Standard charges for building and electrical maintenance on City facilities provided by the Facilities Management Division.

59310 Non-Recurring Special Project Charges

Facilities costs for special projects completed under the direction of the Facilities Management Division.

59311 Fleet Depreciation Charge

Fixed amortization charge for City vehicles and equipment paid to the Fleet Acquisition Fund for future replacement.

59312 Fleet Services Charge

Variable expenses for operation and maintenance of City vehicles and equipment paid to the Fleet Management Division.

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Expenditures

59000 **Interdepartmental Charges - continued**

59313 Purchase of Copiers

Cost for outright purchases of copiers to be appropriated by user divisions and to be purchased and interdepartmentally billed by the Central Printing Division.

59314 City Hall Rent

Charges for the space rental at City Hall (includes only the debt service portion).

59315 Employee/Visitor Parking Permits

Monthly charge for parking at City Hall area lots for departments with vehicle allowance participants, official vehicle permits, and E-plate vehicles.

59316 Fleet Acquisition - New/Add/Upgrade

Purchase of new/additional and upgraded equipment and vehicles which will be on the Fleet Management Division's inventory (e.g., trucks, autos, trailers, tractors, etc.).

59317 Fleet Special Projects - NonAuto

Variable expenses for welding, fabrication, generator PM's, distribution of gasoline in cans, Taxi Cab inspections, and all "non-auto" related charges.

59318 Fleet Pool Vehicle Rental

Variable expenses for operation and maintenance of City vehicles and equipment belonging to the Fleet Management Division's motor pool. Also, for rental of vehicles and equipment (e.g., forklift, backhoe, loader, etc.) through outside equipment rental agencies.

59319 Fleet Lease/Purchase Payment

Fixed charges for required lease payments for City vehicles and equipment acquired through the City's Master Lease Agreement. Fleet Management pays committed lease payment and subsequently bills department for reimbursement.

59320 One Call Center Charges

Charges for the City's Customer Service Call Center.

59321 Microsoft Migration

Charges incurred by each Department to fund the migration from a Novel based software platform to Microsoft.

BUDGET PROCEDURES MANUAL (BPM)

Account Definitions—Expenditures

61000 **Contingencies**

61001 Contingency/Reserve

Amount set aside to cover possible future operation, maintenance or capital costs. **(Note: NO** expenditures can be made from this account; funds must be transferred to the applicable account of expenditure only by appropriation resolution authorized by City Council).

63000 **Insurance Claims, Refunds**

63101 Refunds & Claims

Refunds, Reimbursements, and property damage and liability claims.

63201 Subrogation Recoveries

Reimbursements received on previously paid Workers' Compensation claims.

63202 Risk Mgt. Recovery – Property

Reimbursements received on previously paid property damage claims.

63203 Risk Mgt. Recovery – Liability

Reimbursements received on previously paid general liability claims.

BUDGET PROCEDURES MANUAL (BPM)

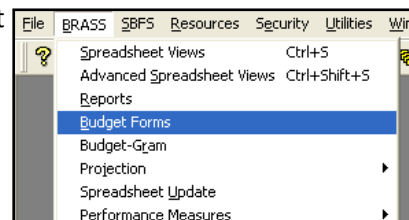
General Budget System Preparation

All budgeted resources (expenditures) are to be identified within the Forms 1, 1A & 14. A discussion on completing these forms can be found on pages 85-89 and 111-116.

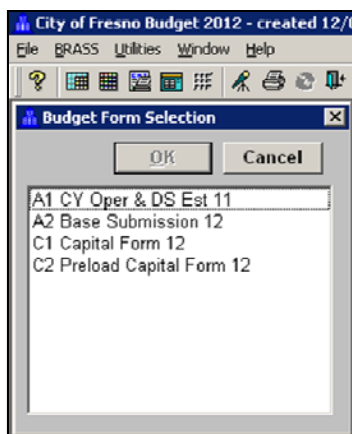
A more in-depth look at loading your budget into a form will be covered next. Key topics discussed are 1) Accessing a BRASS Form, 2) General Layout of a Form, 3) Updating a Form, and 4) Actual Financial Information.

Accessing a BRASS Form

A budget form is a means to keying in your data into the BRASS system. Four forms are available for data entry. To access a form, move your cursor and left click on the BRASS command. Point and click on BRASS Forms.



There are two **operating** forms to select from:



- A1 CY Oper & DS Est 11 (Used to enter revenue and expense FY 2011 estimates)
- A2 Base Submission 12 (Used to enter O & M expenses, and assign the appropriate C/O)

There are also two additional forms to enter **capital** budgets:

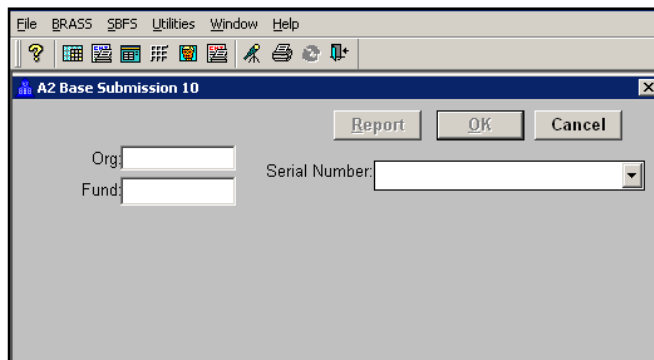
- C1 Capital Form 12 (Used to manually enter your capital budget)
- C2 Preload Capital Form 12 (Used to enter revisions to your capital budget that was uploaded via an excel template)

BRASS Form	Serial Assigned by
A1 CY Oper & DS Est 11	Division
A2 Base Submission 12	Division
C1 Capital Form 12	Department
C2 Preload Capital Form 12	Division

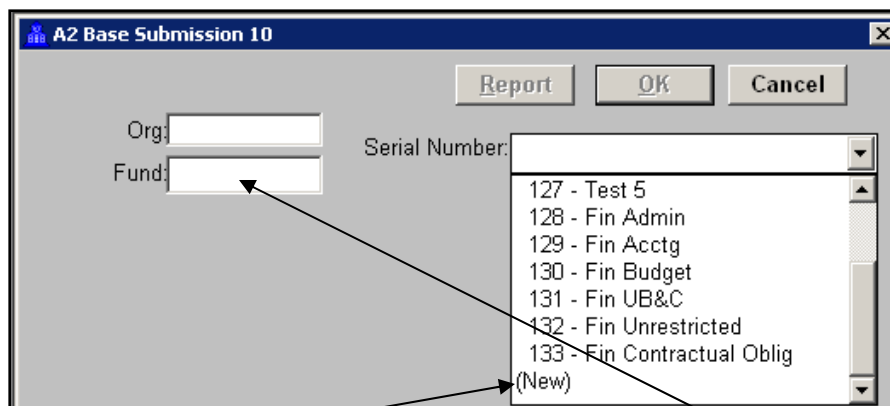
Each BRASS form contains serials or data input screens. Serials provide access to organizational sections that correspond to a division or department.

BUDGET PROCEDURES MANUAL (BPM)

After selecting any of the above forms, a data attribute screen will appear. Again, a serial number is linked to a specific organization (division or department).



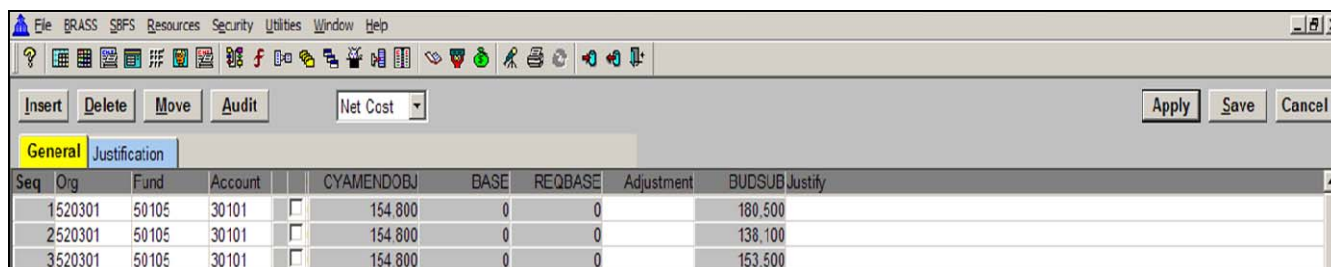
On the data attribute screen, click on the serial number drop down box, select a serial for your department, and click the OK button. The serials have been created by the Budget Office; please contact your Budget Analyst if you need a new serial.



Please do not select **(New)** or do not choose a serial by selecting the Org and Fund attributes. This will create a duplicate data entry serial which will feed into the data entry totals.

After the Data Attribute Selection criteria has been completed, clicking OK displays the data entry screen. To recap, the three steps to submitting an estimate or budget via a form: 1) select a form, 2) choose a serial within a data attribute screen, and 3) enter data within a data entry screen.

The data entry screen will have two tabs: The General Tab for general budget entry, and the Justification Tab for entering additional comments.

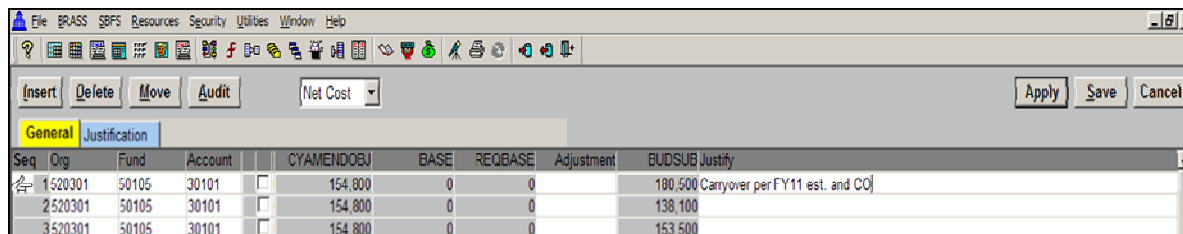


Seq	Org	Fund	Account	CYAMENDOBY	BASE	REQBASE	Adjustment	BUDSUB	Justify
1520301	50105	30101		154.800	0	0		180.500	
2520301	50105	30101		154.800	0	0		138.100	
3520301	50105	30101		154.800	0	0		153.500	

BUDGET PROCEDURES MANUAL (BPM)

General Tab

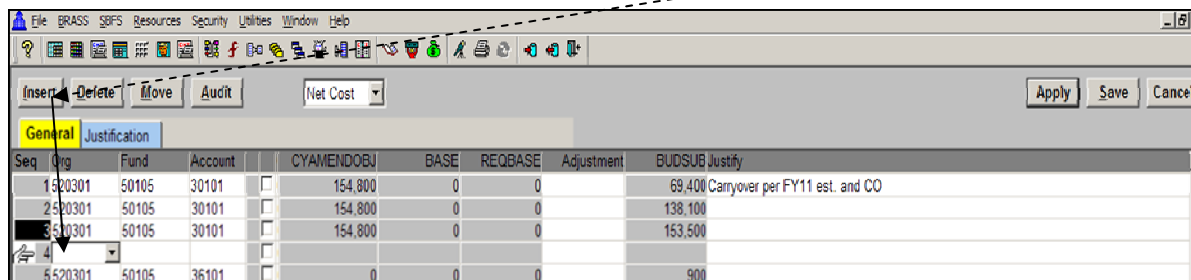
The General Tab layout is set up by the System Administrator and contains two types of columns. Columns in gray are read only and have been included as reference points, while columns in white allow for data entry. To enter data into a form, click on the cell for the entry and enter a positive or negative number (i.e., 1200 or -1200; no commas nor dollar signs required) **rounded to the nearest hundred dollars**.



Seq	Org	Fund	Account	CYAMENDOB	BASE	REQBASE	Adjustment	BUDSUB Justify
1	520301	50105	30101	154,800	0	0		100,500 Carryover per FY11 est. and CO
2	520301	50105	30101	154,800	0	0		138,100
3	520301	50105	30101	154,800	0	0		153,500

Serials are preloaded with records (rows of data attributes). However, you may need to insert a new record for a budget entry. This can occur for several reasons. You may need to add a new row in order to add an attribute (i.e., account, fund, etc.) or new combination of two or more attributes.

In general, to enter data for an account that has not been pre-loaded, click on the Insert button to get a blank line for entry.



Seq	Org	Fund	Account	CYAMENDOB	BASE	REQBASE	Adjustment	BUDSUB Justify
1	520301	50105	30101	154,800	0	0		69,400 Carryover per FY11 est. and CO
2	520301	50105	30101	154,800	0	0		138,100
3	520301	50105	30101	154,800	0	0		153,500
4								
5	520301	50105	36101	0	0	0		900

BUDGET PROCEDURES MANUAL (BPM)

You must enter an attribute under the non-data columns (i.e., Org, Fund, and Account). For each of these fields, a respective drop down box is available to make your selection. Contact your Budget Analyst if a non-data attribute is not listed in the drop down boxes. Estimated or budgeted amounts are entered in a cell under a data column.

A1 CY Oper & DS Est 11:

Seq	Org	Fund	Account		CYADOPT	CYAMEND	CYACT	BUD EST	FIELD EST
1	520301	50105	30101	<input type="checkbox"/>	154,800	154,800	213,613		
2	520301	50105	38001	<input type="checkbox"/>	977,900	977,900	959,400		1,026,800
3	520301	50105	51103	<input type="checkbox"/>	0	0	0		

A2 Base

Submission 12:

Seq	Org	Fund	Account		CYAMENDOBJ	BASE	REQBASE	Adjustment
1	520301	50105	30101	<input type="checkbox"/>	154,800	0	0	
2	520301	50105	30101	<input type="checkbox"/>	154,800	0	0	
3	520301	50105	30101	<input type="checkbox"/>	154,800	0	0	

For the FY 2012 budget submission process, the FY 2011 estimate serials will be available for revisions.

BUDGET PROCEDURES MANUAL (BPM)

After an amount is entered, the system will calculate a total at the bottom of a respective form. Totals are provided by net cost, revenues, or expense and can be selected through a function key at the top center of a respective serial.

The screenshot shows a software window titled "A2 Base Submission 11: 374 - Budget". At the top, there are menu bars (File, BRASS, SBFS, Resources, Security, Utilities, Window, Help) and a toolbar. Below the menu bars, there are buttons: Insert, Delete, Move, Audit, and a dropdown menu currently set to "Net Cost". Below these buttons are two tabs: "General" (selected) and "Justification". The main area is a table with the following columns: Seq, Org, Fund, Account, CYAMENDOBJ, BASE, REQBASE, Adjustment, and BUDSUB. The table contains 15 rows of data. At the bottom, there are totals for each column, with some values in brackets indicating negative values. A dashed arrow points from the "Net Cost" dropdown to the "Adjustment" column total.

Seq	Org	Fund	Account	CYAMENDOBJ	BASE	REQBASE	Adjustment	BUDSUB
145	520304	50109	59303	0	0	0		1,300
146	520304	50109	59304	200	200	200		0
147	520304	50109	59304	0	0	0		200
148	520304	50109	59305	100	100	100		0
149	520304	50109	59305	0	0	0		100
150	520304	50109	59306	1,500	0	0		0
151	520304	50109	59307	2,300	2,100	2,100		0
152	520304	50109	59307	0	0	0		2,100
153	520304	50109	59320	300	0	0		0
154	520301	50105	38001	954,600	0	0	875,000	1,695,200
155	520304	50105	53302	0	0	0	5,000	4,500
				(2,622,200)	245,500	245,500	(870,000)	(2,650,000)

Be aware that when the "Net Cost" or "Sum Rev" feature has been selected, the total will add revenue entries with brackets as a credit. The above example reflects a \$870,000 in brackets due to \$5,000 in expenditures netted against \$875,000 in revenues.

In the case that all budgeting of one Org, Fund, etc. is accomplished by means of a single Budget Form, the totals on the Budget Form should tie to the BRASS reports or spreadsheet views for each account. If different Budget Forms are used for the same Org or Fund, then the totals for a particular Budget Form will not tie directly to the BRASS reports or spreadsheet view for that Org or Fund. This will happen if a new Serial is established for an existing form.

DO NOT USE THE FORMS TO BALANCE YOUR BUDGETS. BRASS reports or spreadsheet views are best suited for this function, and a separate section discussing how to review your results is provided later in this document. A report or spreadsheet view can be opened while working in a data entry screen. Reports and spreadsheet views merge all serials for all forms that have data entry.

The Apply button allows you to save your work without exiting the form. You'll note that when the Save button is used, it saves and closes the Form. **Using the "Enter" key will save and keep the form open.** The Apply key should be used prior to switching to a report or spreadsheet view of the data. Once in the report or spreadsheet view, select the Refresh option to see the results of the changes in the View, then switch back to the Form and continue data entry. Once data entry has been saved, it must always have a value. Therefore, **do not use the delete key to void an entry, use the 0 (zero) key.**

Please note that you want to save your work as often as possible. Connection hic-ups, transposed data, typing the letter "O" instead of zero, using the delete key, etc., have led to lost data and time. Again, be safe and save as often as possible.

BUDGET PROCEDURES MANUAL (BPM)

Need to insert an Account? Click on a row in the sequence column and look for the hand. Click the Insert button and you get a new blank line. Use the drop down in the Fund, Org, and Account cells to select the appropriate values (be careful - you are not limited to just what is pre-loaded on the Form) - these will be limited to a varying extent by your security. To eliminate an amount entered into a record, replace the amount with a zero.

Insert Delete Move Audit				
General		Justification		
Seq	Org	Fund	Account	BA
23	411001	40101	44910	P
24	411001	40101	51101	
25	411001	40101	51102	
26	411001	40101	51103	
27	411001	40101	51201	
28	411001	40101	51301	
29	411001	40101	51401	
30	411001	40101	52302	
31	411001	40101	52401	
32	411001	40101	52601	
33	411001	40101	52901	
34	411001	40101	53302	
35	411001	40101	53303	
36	411001	40101	53401	
37	411001	40101	53402	
38	411001	40101	54101	
39				
40				

File BRASS SBFS Utilities Window Help			
Insert Delete Move Audit			
General		Justification	
Seq	Org	Fund	Account
91	520304	50109	59302
92	520304	50109	59303
93	520304	50109	59304
94	520304	50109	59305
95	520304	50109	59306
96	520304	50109	59307
97	520304	50109	59320
98	520304	50109	59321
99	520301	50105	38001
00	520301	50105	53302

53302: Prof Svcs/Consulting - Outside

Want to sort a data entry screen differently? This is done by clicking at the top of any of the first four columns (Org, Fund, and Account). Find yourself missing the Account names? Hold the cursor over the Account cell and look at the lower left corner of the screen.

For example, Description for Account 53302 is provided at the bottom left corner of the data screen.

BUDGET PROCEDURES MANUAL (BPM)

When you save a Budget Form, an audit trail of the transactions is created. The Audit button generates a report that lists each transaction (for a given line in the Budget Form), by Stage in reverse order, with a User ID, Date, and Time when the entry was made.

Org	Fund	Object	Stage	Col	Amount	Reason	User	TimeStamp
411001	40101	53303	2	REQUE	10,000.00	Request increase for P.R. for conservation program	RRS	12/6/2000 13:44:00
					10,000.00			
					10,000.00			

Updating a Form

The following provides step by step procedures to working in the A1 Current Year Est 10 and A2 Budget Submission 11 forms.

Form: A1 CY Oper & DS Est 11

Step 1: Enter your estimated revenue and expenditure amounts for the fiscal year through June 30th in the FIELD EST column.

Note: The BUD EST column is to be used only by the Budget Office.

Step 2: Use the insert function to create a new record if an account is not shown and is needed for building your estimated results.

Step 3: Click on the “Apply” or “Save” button to post your entries into the BRASS FY 2012 database (Budget 2012).

Step 4: Review your data entry by accessing BRASS reports (Reports #1-#7). Report #61 is recommended to review a fund and organization’s cash position.

Step 5: Repeat steps 1 through 4 to capture your targeted results.

This form consolidates your data input (FIELD EST), as well as any centrally made adjustments (BUD EST) under the CYEST field.

Seq	Org	Fund	Account	CYAMENDOBU	BASE	REQBASE	Adjustment	BUDSUB Justify
1	520301	50105	30101	154,800	0	0	180,500	
2	520301	50105	30101	154,800	0	0	138,100	
3	520301	50105	30101	154,800	0	0	153,500	

BUDGET PROCEDURES MANUAL (BPM)

Form: A2 Base Submission 12

The primary objective to using this form is completing your request budget for non-centrally loaded employee services (i.e., overtime, education, etc.) as well as operational and maintenance expenditures (accounts 53XXX – 58XXX).

Please note that budget requests above the established base or current service level budget will need to be submitted via the Form 1. Such requests should be entered into BRASS as a part of your FY 2012 request budget submission. Instructions covering how to submit a budget request were covered on page 50.

Input your FY 2012 Request revenue and expenditures in the “Adjustment” column. The following are the steps to entering your FY 2012 Request data.

Step 1: Input the FY 2012 estimated carryover (Revenues less Expenditures) using the PeopleSoft Account 30101 (Transfer from fund balance) in the “Adjustment” field. This step only applies to Special Revenue, Enterprise and ISF Funds.

Step 2: Populate your revenue and expenditure amounts in the “Adjustment” field.

Step 3: Click on the “Apply” or “Save” button to post your entries into the BRASS FY 2012 database.

BUDGET PROCEDURES MANUAL (BPM)

As mentioned earlier, the screens on the previous page will not provide access to revising and/or entering a budget amount for the following accounts.

- A) 51101 Permanent Salaries
- B) 51102 Permanent Fringe
- C) 51201 Non-Permanent Salaries
- D) 51202 Non-Permanent Fringe

Permanent and Non-permanent employee services will be centrally loaded from the SBFS module.

Detail Boxes

Detail boxes are used to provide detailed entry for a particular account. Accounts with detail boxes are indicated by a gray cell rather than white. A letter in the grey column after account indicates the type of Detail Box (i.e., Professional Services - "P"). The following accounts require a detail box to be completed. To enter information into a Detail Box, click in the cell you want to enter data into - the Detail Box will appear at the bottom of the screen.

REVENUE		EXPENDITURE	
Account	Account Desc	Account	Account Desc
39301	Bond Sale Proceeds	58011	Debt Redemption
39303	Loan Proceeds (Within City)	58012	Loans from City to O/S Agency
39304	Loan Repayment (Within City)	58013	O/S Agency Report-Loans fr City
43910	Transfers from Other Fund	61001	Contingency/Reserve
44910	Transfers to Other Fund		

To add a line to the Detail Box, position the hand on a line in the Detail Box and click on the Insert button. To delete a line in the Detail Box, position the hand on the line that is to be deleted and click the Delete button.

Four to five fields will display in the detail box for budget entry. The fields will prompt for a Posting Column, Description, Provider, and Amount. Select the appropriate posting column, if there is more than one, and type the relevant information into the other fields.

You may insert an additional line in the detail boxes if you have more than one request per account line.

The total dollars requested in the Detail Box will appear on the top part of the form for that account, after the Apply button is pushed. You can continue data entry and apply to see results on the Form. The Save button will save the data entry and close the form.

To exit from a detail box and resume general data entry, click on any line in the top of the Budget Form.

BUDGET PROCEDURES MANUAL (BPM)

Capital Budgeting in BRASS

Capital budgets are created in BRASS using a combination of PeopleSoft (PS) General Ledger (GL) and Project Costing (PC) structure. The budget build will create the Appropriation Control budget for Capital Orgs, Funds and Projects. The Capital Project budgets go through the scrutiny of the Budget Cabinet, City Manager, Mayor and Council review along with the Operating budgets. Once adopted the Capital Project budgets are exported to the PS PC module in detail and summary formats.

The PS PC Module is used to capture cost details, provide cost and revenue matching for grants, and to facilitate managerial analysis of activities for operating and capital activities. BRASS has been developed to provide a Project Costing environment for Capital Projects budgeting that is consistent with GL Fund, Accounting and Appropriation Control. The building of capital budgets in BRASS includes the requirement of identifying a minimum of Fund-Org-Account-Activity detail, with the capability for budgeting down to the Resource Type detail, and provisions of notation areas for reference and description.

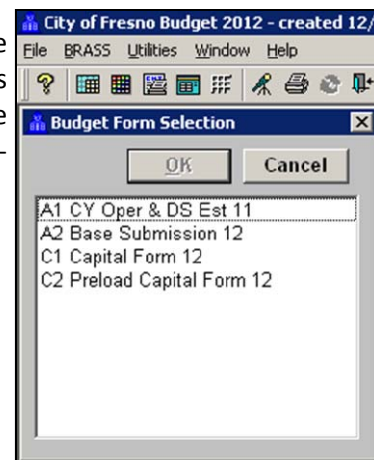
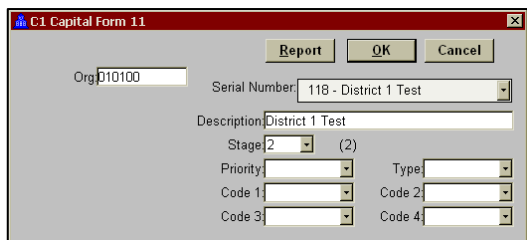
PeopleSoft appropriation control of expenditures will be at the project level

This means that if a project has insufficient funds for expenditure, payment requests will be rejected by PS. The practical effect of this change is that departments are required to use an Appropriation Transfer (AT) form to move funds from one project to another within the same fund/org.

Existing elements of Fund, Org, Account, and Activity will be required for each capital project. This information should only be entered once for each project. The supplemental information of Project Descriptions, Council District, General Plan Area, Function and Status will be entered via the Information Edit Screen in BRASS.

General Navigation in BRASS Capital

Data Entry for Capital Revenue and Expenditures will be done in BRASS using the C1 BRASS Capital Form 11. For the large Capital programs of Public Works, Airports and the Water Division of Public Utilities, the C2 Preload Capital Form 11 will be used. This will be used for any and all changes to the capital loaded from the capital template.



Select a capital form by Serial # set-up for each Capital Division. Select Stage 2 - Request, then OK or Enter. If you can not find a given division, call your BMSD analyst and a serial will be created for you.

BUDGET PROCEDURES MANUAL (BPM)

This will get you to the data entry form that will look like a basic spreadsheet with defined header. The data entry fields are defined below.

The screenshot shows a software window titled "BRASS SBFS" with a menu bar (File, BRASS, SBFS, Resources, Security, Utilities, Window, Help) and a toolbar. Below the toolbar is a header area with buttons: Insert, Delete, Move, Audit, and a dropdown menu set to "Net Cost". To the right are buttons for Apply, Save, and Cancel. Below this is a tabbed interface with "General" and "Justification" tabs. The main area is a table with the following columns: Seq, Org, Fund, Project, Resource, Activity, Account, Estimate, Year 1, Year 2, Year 3, Year 4, Year 5, TOTCAP, and Justify. The table contains five rows of data:

Seq	Org	Fund	Project	Resource	Activity	Account	Estimate	Year 1	Year 2	Year 3	Year 4	Year 5	TOTCAP	Justify
1	185001	22025	PC00008	0	REIMB	39301							0	
2	185001	22025	PC00008	0	CCITY	59309							0	
3	185001	22025	PC00016	0	CCNT	57301							0	
4	185001	22025	PC00034	0	MSA	58200							0	
5	185001	22025	PC00089	0	CCNT	57507							0	

Org- will default based upon the selected serial.


Fund- Required field. Select using the drop down box that will appear by clicking in the fund cell. You may also populate this field by simply typing in the correct fund number.

Resource- This field is only required if your organization utilizes resource types, otherwise the system will default to 0 Unassigned Grant (which really means unassigned resource type). Select drop down box or key strokes to populate this cell.

Activity - Required field. Standard Capital Activities and Specialized Activities are available through the menu drop-downs. Contact your budget analyst if you need a specialized activity that is not available. Select drop down box or key strokes to populate this cell.

Project - Required field. Select drop down box or key strokes to populate this cell. If your project is not available or you need to add a new project number, please contact your budget analyst. As this process requires table maintenance, we request that you contact us with your requests prior to the time you need to do data entry.

Account - Required field. Select drop down box or key strokes to populate this cell.

Box - Click on  to provide a description of the project. Keep in mind that the information provided will be published and should be useful information to all potential users. The information should only be provided once for each project. You may type directly into the box or cut and paste from a Word or WordPerfect document. Keep in mind that space is limited to 1500 characters. If you have additional information to provide to your analyst that you do not want published, you may use the justification field, justification tab or attach a word document.

Estimate - Current year estimates of revenue, expenditures and encumbrances through June 30th. Please round all numbers to the nearest hundred. Enter an estimate for all currently budgeted projects, even if the amount is \$0. Estimates can be summary or detailed. For those wishing to make Summary Expense Estimates rather than detail estimates use account 51101 to indicate all PERS, 57301 to indicate all NON-PERS, and MSP, Miscellaneous Project Activity. If revenue is expected to be received at the project level, as in the case of grant revenue specific to a project, use the actual PS GL Account(s), REV Activity ID and CREV Activity Type (see Standard Capital Activities List below).

BUDGET PROCEDURES MANUAL (BPM)

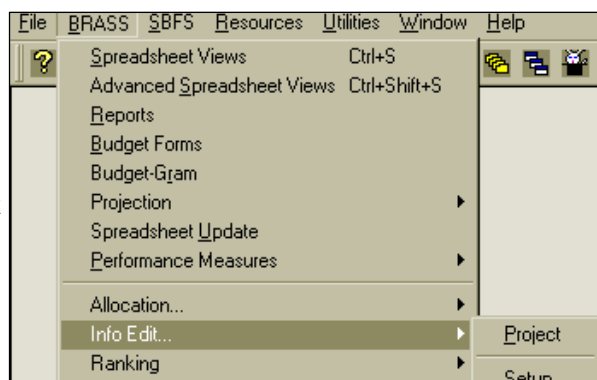
FY 2012 Budget and Projections for the 4 Following Years

FY 2012 - Year 1 Input amount rounded to nearest \$100 requested. Starting with a \$0 base for each project, detail accounts should be used. Required fields are Org, Fund, Project, Activity, Account, Detail Box, Objective and amount. **Detail Box and Objective should only be entered once for each project.** Resource type is optional. Revenue information must be entered down to the project level.

FY 2013 through FY 2016 - Year 2 through Year 5, input amount rounded to nearest \$100 requested. Required fields are Org, Fund, Project, Activity, Account, Detail Box, and amount. Detail Box should only be entered once for each project. Resource type is optional. Information can be entered at the summary or detailed level.

Supplemental Information

The format of the capital presentation will require that some additional information be obtained related to each project. This information will be entered on the Information Edit screen, shown below. To get to that screen, use the Info Edit option in the BRASS drop down menu, then chose the project and click OK.



BUDGET PROCEDURES MANUAL (BPM)

The data entry screen is shown to the right. It will require the following information for each project:

Address - if the project has more than one site then use "Multiple".

Council District - 1, 2, 3, 4, 5, 6, 7 or M (multiple)

General Plan Area - Bullard, Central, Edison, Fresno-High, Hoover, McLane, Roosevelt, West, Woodward Park, M (multiple)

Class - 1=New Construction, 2=Replacement, 3=Addition, 4=Rehabilitation, 5=Reconstruction, 6=Non Construction 7=Land Acquisition

Function - 1= General Government, 2=Public Safety, 3=Utilities, 4=Transportation, 5=Parks, Rec & Community Services, 6=Community Development

Status - N = New, O=Ongoing

On the Text tab enter a brief project description. Remember this information will be published.

Note: That for projects that were new in the current fiscal year the status code should be changed from New to Ongoing .

Info		Text	
Project	PC00078	Type	Non-consol
Name	Regional Sports Complex CIPs		
Address	Jensen & West Avenues	Desc5	
Desc2		Desc6	
Desc3		Desc7	
Desc4		Desc8	
CD	3	Status	ONGOING
Gen Plan Area	3	Table 9	
Class	1	Table 10	
Function	5	Table 7	
		Table 8	
		Table 11	
		Table 12	

BUDGET PROCEDURES MANUAL (BPM)

Standard Capital Activities

<u>ACTIVITY_ID</u> (15 spaces)	<u>ACTIVITY DESCRIPTION</u> (30 spaces)	<u>ACTIVITY TYPE</u> (5 spaces)	<u>ACTIVITY TYPE DESCRIPTION</u> (30 spaces)
Project Mgmt & Administration			
PM	Project Management & Admin.	ADMN	Project Management & Admin.
RFP	Request for Proposal	ADMN	Project Management & Admin.
CL	Project Close Out	ADMN	Project Management & Admin.
MSA	Miscellaneous Admin.	ADMN	Project Management & Admin.
Planning and Engineering			
PRE	Preliminary Engineer. & Plan.	PE	Planning and Engineering
PSVY	Preliminary Surveying	PE	Planning and Engineering
EIR	Environmental Impact Report	PE	Planning and Engineering
CUP	Conditional Use Permit	PE	Planning and Engineering
DCNT	Design - Consultant	PE	Planning and Engineering
DCTY	Design - City Staff	PE	Planning and Engineering
MSE	Misc. Engineer. & Plan.	PE	Planning and Engineering
Construction			
CCNT	Construction - Contract	CONS	Construction
CCITY	Construction - City Staff	CONS	Construction
CMAT	Construction - Materials	CONS	Construction
TLAB	Testing and Lab Services	CONS	Construction
ICNT	Inspection - Contract	CONS	Construction
ICTY	Inspection - City Staff	CONS	Construction
PMT	Permits	CONS	Construction
CC	Contract Compliance	CONS	Construction
CSVY	Construction Survey	CONS	Construction
Property Acquisition			
RA	R/W Acquisition / Purchase	LACQ	Property Acquisition
RE	R/W Eminent Domain	LACQ	Property Acquisition
MSR	Miscellaneous Right of Way	LACQ	Property Acquisition
General and Miscellaneous			
MSP	Project Miscellaneous	MISC	Other Miscellaneous
OVH	Overhead	MISC	Other Miscellaneous
REV	Capital Project Revenue	CREV	Capital Project Revenue

BUDGET PROCEDURES MANUAL (BPM)

Specialized Capital Activities

ACTIVITY_ID	ACTIVITY DESCRIPTION	ACTIVITY TYPE	ACTIVITY TYPE DESCRIPTION
(15 spaces)	(30 spaces)	(5 spaces)	(30 spaces)
Construction			
BACKFILL	Dirt Backfill - Root Damage	CONS	Construction
BRKOUT	Breakout Concrete - Roots	CONS	Construction
HAUL_DEBRIS	Haul Concrete Debris - Roots	CONS	Construction
MILL	Gutter & Concrete Milling	CONS	Construction
OVERLAY	Asphalt/Concrete Overlay	CONS	Construction
POUR	Concrete/Pour/Finish-Roots	CONS	Construction
PUMP	Pump Water	CONS	Construction
REPAIR	Street Repair & Patches	CONS	Construction
ROOTS	Cut & Remove Roots	CONS	Construction
SLURRY	Slurry Seal for Streets	CONS	Construction
SPRINK_REP	Sprinkler Repair - Root Damage	CONS	Construction
TRANS	Transitions-Post Const. Repair	CONS	Construction
TREE_TRIM	Tree Trimming	CONS	Construction
TREE_REMV_P	Tree Removal & Planting	CONS	Construction
UNDUL	Traffic Undulations	CONS	Construction

BUDGET PROCEDURES MANUAL (BPM)

City Manager & BMSD Project Costing Policy For Capital Project Budgeting & Tracking

Project Managers (PrjMgrs) are identified for each Capital Project. Within parameters and direction set by the City Manager, Department Heads, Division Managers and BMSD, the PrjMgrs are responsible for the fiscal and physical management of their project(s).

PrjMgrs, with assistance as required, are responsible for planning, managing, monitoring, and reporting on Project activities.

PrjMgrs are expected to ensure the validity of transaction data and its consistency with Financial accounting and budgetary requirements. This includes working with BMSD to make sure only currently active structure is available for transaction input, that Standard Capital Activities are used, and that non-Standard Capital Activities are only used following identification of specific needs and with BMSD approval.

Tools used in the Capital Project Budgeting and Management process should be consistent with the City's choice to use PeopleSoft Project Costing, and the BRASS budgeting system. While a variety of tools like Access, Excel, MS Projects, etc. are appropriate in the overall process, Departments, BMSD, and ISD should work together to minimize redundancy and optimize the effectiveness of Capital Project Management.

All new Capital Projects require BMSD approval both during and outside the annual budget building process. These new projects will be created using Standard Capital Activities with non-Standard activities allowable with BMSD approval.

PrjMgrs or other Department staff are required to communicate the inactivation or closure of existing Capital Projects.

PrjMgrs or their associated Department Staff are responsible for maintaining relevant notes in the Project General non-effective dated extended description fields to provide online information on critical developments, expectations, milestones, etc.

Financial Information

Accurate estimation of revenues and expenditures will provide the best possible information about the financial situation of your organization for the upcoming fiscal year. The budget for the upcoming fiscal year will be constructed using the PeopleSoft structure. Expenditure and revenue summary reports that include expenses, encumbrances, and projection columns are available through the COF Reports option of the PeopleSoft Financials. Contact Finance for questions related to access, structure or column calculations.

BUDGET PROCEDURES MANUAL (BPM)

Reports

BRASS provides budget reports. BRASS is not intended to be used to track **actual** expenditures, revenues or positions through the year. PeopleSoft is the tool for that purpose since it can post actual transactions without an organization (i.e., 30101 Transfer from Fund Balance or 36101 Interest). BRASS **can not** capture a financial record not linked to an organization which creates a difference between the two systems.

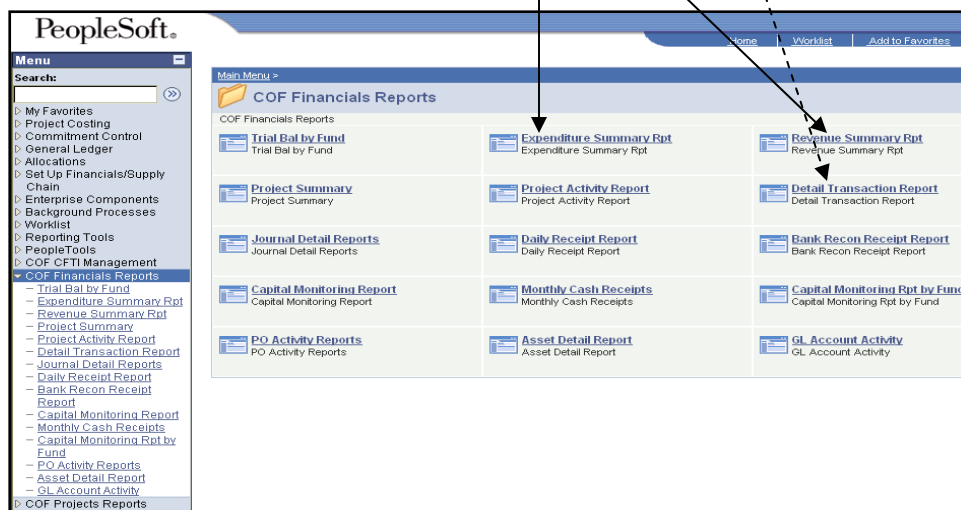
BRASS will be available for general field use during the FY 2012 Budget submission process, and remain active through June (limited access thereafter). Updates to the Amended and Actual columns for the current year will occur weekly in BRASS. Personnel information was downloaded in January; additional downloads are not scheduled to occur thereafter. Current activity and estimates should be based upon data from the PeopleSoft systems.

The following provides an overview on how to access PeopleSoft and BRASS reports. In addition, this section will cover BRASS reports that will provide visibility to reviewing your FY 2011 Amended and FY 2012 submission expenditures budgeted at the Objective level. Finally, a matrix of BRASS reports is included for your review. The matrix identifies the available report templates (i.e., Current Year Estimates, FY 2011 Budget Submission, 5 Year Capital Summary, etc.) and the corresponding level of organization (i.e., Department-520000, Division-520300, or Section-520301).

For additional information on PeopleSoft reports, a manual describing and viewing all available reports can be found in the Staff Area of the City's webpage. If you have any questions concerning the PeopleSoft manual, please contact the Information Services Department.

PeopleSoft

The primary PeopleSoft financial reports that will be useful in monitoring and building budgets are the Revenue and Expenditure Summary Reports. These are found in the PeopleSoft Financials system. Select, COF Financial Reports from the Process Monitor panel. When the COF Financial Reports panel loads, select Reports - the panel should look like the one below. The arrow points to the two reports mentioned above. The panels for each work approximately the same. They do not show detail transaction information. If you want the transaction detail behind data in the Summary reports, you will need to use the Detail Transaction Report.



BUDGET PROCEDURES MANUAL (BPM)

The illustration below shows the Expenditure Summary Report panel. It should be noted that, the Revenue Summary Report panel works on the same principles.

These reports roll up account level detail based upon your selections. For example, if you select Detail Fund in Fund Options, Suppress for Organizational Options, Detail for Account Options, and Value under Chart Fields Fund Opt (picking one fund) you will get a report showing all account level activity in the fund regardless of the org.

Parameters

Run Control ID: Finance

[Report Manager](#)
[Process Monitor](#)
Run

Report Request Parameters:

Bus Unit: FRSNO
Fiscal Year: 2008
To Period: 12

Detail Options

Fund Options:	<input type="radio"/> Fund Type	<input type="radio"/> Sub Fund	<input checked="" type="radio"/> Detail Fund	<input type="radio"/> Suppress
Organizational Options:	<input type="radio"/> Dept	<input type="radio"/> Div	<input checked="" type="radio"/> Sect	<input type="radio"/> Suppress
Account Options:	<input type="radio"/> Character	<input type="radio"/> Object	<input checked="" type="radio"/> Detail	<input type="radio"/> Suppress

Chart Fields:

*Fund Opt: Value
Fund: 50105

Save
Print

<div style="display: flex; justify-content: space-between;"> <div> Report ID: ZGL50030 Fund Type: 50000F Internal Service Subfund: 50100F Internal Services Detail Fund: 50105 Budget & Mgmt Studies ISF BY: 2008 </div> <div style="text-align: center;"> City of Fresno EXPENDITURE SUMMARY REPORT BY FUND Fiscal Year 2008 / Period 012 Fund 50105 </div> <div style="text-align: right;"> Page No. 1 Run Date 01/31/2008 Run Time 10:56:45 </div> </div>									
Acct	Appropriation	M-T-D Expended	M-T-D Encumbered	Y-T-D Expended	Y-T-D Encumbered	Y-T-D Exp + Enc	Free Balance	Projection 1	Projection 2
51101 Permanent Salaries	597,300.00	0.00	0.00	288,994.92	0.00	288,994.92	308,305.08	288,994.92	288,994.92
51102 Permanent Fringe	17,100.00	0.00	0.00	4,671.09	0.00	4,671.09	12,428.91	4,671.09	4,671.09
51103 Employee Leave Payof	13,100.00	0.00	0.00	38,422.74	0.00	38,422.74	-25,322.74	38,422.74	38,422.74
51104 Perm Fringe-Health&W	64,700.00	0.00	0.00	36,371.24	0.00	36,371.24	28,328.76	36,371.24	36,371.24
51105 Perm Fringe-Life&Dis	4,800.00	0.00	0.00	3,090.85	0.00	3,090.85	1,709.15	3,090.85	3,090.85
51301 Overtime	11,700.00	0.00	0.00	2,170.40	0.00	2,170.40	9,529.60	2,170.40	2,170.40
51401 Premium Pay	2,500.00	0.00	0.00	418.78	0.00	418.78	2,081.22	418.78	418.78
52302 Gen Svc Pens Oblig B	17,700.00	0.00	0.00	17,644.96	0.00	17,644.96	55.04	17,644.96	17,644.96
52401 Education	1,700.00	0.00	0.00	1,248.60	0.00	1,248.60	451.40	1,248.60	1,248.60
52601 Worker's Compensatio	20,800.00	0.00	0.00	20,800.00	0.00	20,800.00	0.00	20,800.00	20,800.00
52901 Recurring Vehicle Al	3,600.00	0.00	0.00	2,955.35	0.00	2,955.35	644.65	2,955.35	2,955.35
Tot: 51000 Employee Services	755,000.00	0.00	0.00	416,788.93	0.00	416,788.93	338,211.07	416,788.93	416,788.93
Tot: PER Personnel Expenditur	755,000.00	0.00	0.00	416,788.93	0.00	416,788.93	338,211.07	416,788.93	416,788.93
53302 Prof Svcs/Consulting	0.00	0.00	0.00	1,388.75	0.00	1,388.75	-1,388.75	1,388.75	1,388.75
53303 Public Relations & I	2,000.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00
53402 Specialized Services	30,400.00	0.00	0.00	750.00	0.00	750.00	29,650.00	750.00	750.00
Tot: 53000 Purchased Prof and T	32,400.00	0.00	0.00	2,138.75	0.00	2,138.75	30,261.25	2,138.75	2,138.75
54303 Service Contracts-Of	500.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00
54305 O/S Repair & Maint.-	100.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00
54411 Space Rentals	50,000.00	0.00	0.00	16,230.74	0.00	16,230.74	33,769.26	16,230.74	16,230.74
Tot: 54000 Purchased Property S	50,600.00	0.00	0.00	16,230.74	0.00	16,230.74	34,369.26	16,230.74	16,230.74
55801 Training	4,400.00	0.00	0.00	0.00	0.00	0.00	4,400.00	0.00	0.00
55803 Travel & Conference	5,000.00	0.00	0.00	10,613.90	0.00	10,613.90	-5,613.90	10,613.90	10,613.90
55804 Misc. Subsistence Ex	500.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00
Tot: 55000 Other Purchased Serv	9,900.00	0.00	0.00	10,613.90	0.00	10,613.90	-713.90	10,613.90	10,613.90
56102 Office Equipment--Un	500.00	0.00	0.00	462.33	0.00	462.33	37.67	462.33	462.33
56106 Postage	300.00	0.00	0.00	43.45	0.00	43.45	256.55	43.45	43.45
56107 Office Supplies	3,300.00	0.00	0.00	2,155.84	0.00	2,155.84	1,144.16	2,155.84	2,155.84
56110 Computer Software	600.00	0.00	0.00	0.00	0.00	0.00	600.00	0.00	0.00
56116 Materials & Parts--E	100.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00

BUDGET PROCEDURES MANUAL (BPM)

Use the same parameters; except check Sect for Organizational Options, and All for Org Opt in Chart Fields. This gives a report that will have account level detail for every section (with object and section totals) in the selected fund. As you can see from the panel, there are a myriad of selections possible.

Parameters

Run Control ID: Finance

[Report Manager](#)
[Process Monitor](#)

Run

Process Instance: 696407

Report Request Parameters:

Bus Unit:

Fiscal Year:

To Period:

Detail Options

Fund Options:	<input type="radio"/> Fund Type	<input type="radio"/> Sub Fund	<input checked="" type="radio"/> Detail Fund	<input type="radio"/> Suppress
Organizational Options:	<input type="radio"/> Dept	<input type="radio"/> Div	<input checked="" type="radio"/> Sect	<input type="radio"/> Suppress
Account Options:	<input type="radio"/> Character	<input type="radio"/> Object	<input checked="" type="radio"/> Detail	<input type="radio"/> Suppress

Chart Fields:

***Fund Opt:**

Fund:

***Org Opt:**

Save

Return to Search

Next in List

Previous in List

E+A

Report ID: ZGLS0030		City of Fresno EXPENDITURE SUMMARY REPORT BY FUND AND SECTION Fiscal Year 2008 / Period 012 Fund 50105 and All Sections							Page No. 1 Run Date 01/31/2008 Run Time 11:00:03	
Fund Type: 50000F Internal Service										
Subfund: 50100F Internal Services										
Detail Fund: 50105 Budget & Mgmt Studies ISF										
Department: 520000 Finance Department										
Division: 520300 Budget Division										
Section: 520301 Budget Program										
BY: 2008										
Acct		Appropriation	M-T-D Expended	M-T-D Encumbered	Y-T-D Expended	Y-T-D Encumbered	Y-T-D Exp + Enc	Free Balance	Projection 1	Projection 2
51101	Permanent Salaries	597,300.00	0.00	0.00	288,582.45	0.00	288,582.45	308,717.55	288,582.45	288,582.45
51102	Permanent Fringe	17,100.00	0.00	0.00	4,643.10	0.00	4,643.10	12,456.90	4,643.10	4,643.10
51103	Employee Leave Payof	13,100.00	0.00	0.00	36,639.06	0.00	36,639.06	-23,539.06	36,639.06	36,639.06
51104	Perm Fringe-Health&W	64,700.00	0.00	0.00	34,740.43	0.00	34,740.43	29,959.57	34,740.43	34,740.43
51105	Perm Fringe-Life&Dis	4,800.00	0.00	0.00	2,991.30	0.00	2,991.30	1,808.70	2,991.30	2,991.30
51301	Overtime	11,700.00	0.00	0.00	2,170.40	0.00	2,170.40	9,529.60	2,170.40	2,170.40
51401	Premium Pay	2,500.00	0.00	0.00	398.51	0.00	398.51	2,101.49	398.51	398.51
52302	Gen Svc Pens Oblig B	17,700.00	0.00	0.00	17,644.96	0.00	17,644.96	55.04	17,644.96	17,644.96
52401	Education	1,700.00	0.00	0.00	1,248.60	0.00	1,248.60	451.40	1,248.60	1,248.60
52601	Worker's Compensatio	20,800.00	0.00	0.00	20,800.00	0.00	20,800.00	0.00	20,800.00	20,800.00
52901	Recurring Vehicle Al	3,600.00	0.00	0.00	2,941.87	0.00	2,941.87	658.13	2,941.87	2,941.87
Tot: 51000 Employee Services		755,000.00	0.00	0.00	412,800.68	0.00	412,800.68	342,199.32	412,800.68	412,800.68
Tot: PER Personnel Expenditur		755,000.00	0.00	0.00	412,800.68	0.00	412,800.68	342,199.32	412,800.68	412,800.68
53302	Prof Svcs/Consulting	0.00	0.00	0.00	1,388.75	0.00	1,388.75	-1,388.75	1,388.75	1,388.75
53303	Public Relations & I	2,000.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00
53402	Specialized Services	30,400.00	0.00	0.00	750.00	0.00	750.00	29,650.00	750.00	750.00
Tot: 53000 Purchased Prof and T		32,400.00	0.00	0.00	2,138.75	0.00	2,138.75	30,261.25	2,138.75	2,138.75
54303	Service Contracts-Of	500.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00
54305	O/S Repair & Maint.-	100.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00
54411	Space Rentals	50,000.00	0.00	0.00	16,230.74	0.00	16,230.74	33,769.26	16,230.74	16,230.74
Tot: 54000 Purchased Property &		50,600.00	0.00	0.00	16,230.74	0.00	16,230.74	34,369.26	16,230.74	16,230.74
55801	Training	4,400.00	0.00	0.00	0.00	0.00	0.00	4,400.00	0.00	0.00
55803	Travel & Conference	5,000.00	0.00	0.00	10,613.90	0.00	10,613.90	-5,613.90	10,613.90	10,613.90
55804	Misc. Subsistence Ex	500.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00
Tot: 55000 Other Purchased Serv		9,900.00	0.00	0.00	10,613.90	0.00	10,613.90	-713.90	10,613.90	10,613.90
56102	Office Equipment--Un	500.00	0.00	0.00	462.33	0.00	462.33	37.67	462.33	462.33
56106	Postage	300.00	0.00	0.00	43.45	0.00	43.45	256.55	43.45	43.45
56107	Office Supplies	3,300.00	0.00	0.00	2,155.84	0.00	2,155.84	1,144.16	2,155.84	2,155.84
56110	Computer Software	600.00	0.00	0.00	0.00	0.00	0.00	600.00	0.00	0.00
56116	Materials & Parts--E	100.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00

BUDGET PROCEDURES MANUAL (BPM)

Reports from PeopleSoft8 HRMS are available by selecting Workforce Administration and Job Information (see below).

The screenshot shows the Oracle HRMS interface. On the left is a 'Menu' sidebar with a search box and a tree view. The tree view is expanded to 'Job Information', which includes 'Review Job Information', 'Reports', and 'COF Employee Data'. The 'Reports' item is selected. The main content area is titled 'Job Information' and contains a description: 'Maintain information about a person tied to a specific job record'. Below this are three columns of links: 'Job Data' (with a description 'Enter job information including work location and compensation details'), 'Review Job Information' (with a description 'Inquiry pages and reports that show work information for a person' and a link to 'Job Summary'), and 'Reports' (with a description 'Contains reports based on Job data of the Organization' and a link to 'Years of Service'). At the bottom of the main area are links for 'COF Employee Data', 'COF Employee Review', and 'COF Job Summary'.

ORACLE

Home | Add to Favorites | Sign out

Menu

Search:

- My Favorites
- Self Service
- Workforce Administration
 - Personal Information
 - Job Information**
 - Review Job Information
 - Reports
 - COF Employee Data
 - Job Data
- Benefits
- Payroll for North America
- Organizational Development
- Set Up HRMS
- Reporting Tools
- PeopleTools
- COF Reports
 - Change My Password
 - My Personalizations
 - My System Profile
 - My Dictionary

Main Menu > Workforce Administration >

Job Information

Maintain information about a person tied to a specific job record

Job Data
Enter job information including work location and compensation details.

Review Job Information
Inquiry pages and reports that show work information for a person
[Job Summary](#)

Reports
Contains reports based on Job data of the Organization.
[Years of Service](#)

COF Employee Data
COF Employee Data
[COF Employee Review](#)
[COF Job Summary](#)

The screenshot shows the 'Job Data' search page. On the left is the same 'Menu' sidebar as in the previous screenshot, with 'Job Data' selected. The main content area is titled 'Job Data' and contains the instruction: 'Enter any information you have and click Search. Leave fields blank for a list of all values.' Below this is a section titled 'Find an Existing Value' with several search fields: 'EmplID:' (with a dropdown menu set to 'begins with'), 'Empl Rcd Nbr:' (with a dropdown menu set to '='), 'Name:' (with a dropdown menu set to 'begins with'), 'Last Name:' (with a dropdown menu set to 'begins with'), 'Second Name:' (with a dropdown menu set to 'begins with'), 'Middle Name:' (with a dropdown menu set to 'begins with'), and 'National ID:' (with a dropdown menu set to 'begins with'). There is also a checkbox for 'Case Sensitive'. At the bottom are buttons for 'Search' and 'Clear', and links for 'Basic Search' and 'Save Search Criteria'.

ORACLE

Menu

Search:

- My Favorites
- Self Service
- Workforce Administration
 - Personal Information
 - Job Information**
 - Review Job Information
 - Reports
 - COF Employee Data
 - Job Data**
- Payroll for North America
- Organizational Development
- Set Up HRMS
- Reporting Tools
- PeopleTools
- COF Reports
 - My Personalizations
 - My System Profile
 - My Dictionary

Job Data

Enter any information you have and click Search. Leave fields blank for a list of all values.

Find an Existing Value

EmplID: begins with

Empl Rcd Nbr: =

Name: begins with

Last Name: begins with

Second Name: begins with

Middle Name: begins with

National ID: begins with

☐ Case Sensitive

Search Clear Basic Search Save Search Criteria

BUDGET PROCEDURES MANUAL (BPM)

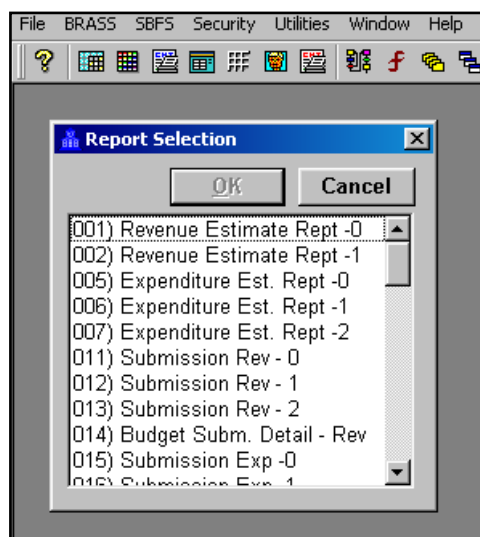
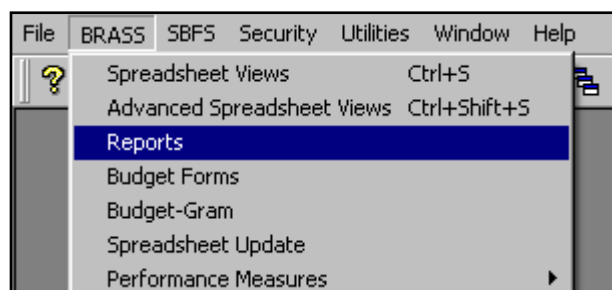
BRASS Reports

As mentioned earlier, BRASS provides budget reports that cover every phase of the budget process. However, they are not financial management reports. BRASS is not intended to be used to track your actual expenditures, revenues, or positions through the year. PeopleSoft is the tool for that purpose. BRASS will be available for general field use during the departments' budget submission process, and will remain active through June (limited access thereafter).

While BRASS is available, updates to the Amended and Actual columns for the current year will occur weekly, likely less often thereafter (personnel information was downloaded under the SBFS module in January; additional downloads are not scheduled thereafter). Current activity and estimates should be based upon data from the PeopleSoft systems. It is there, it is available, and it is as correct as what has been entered by the field.

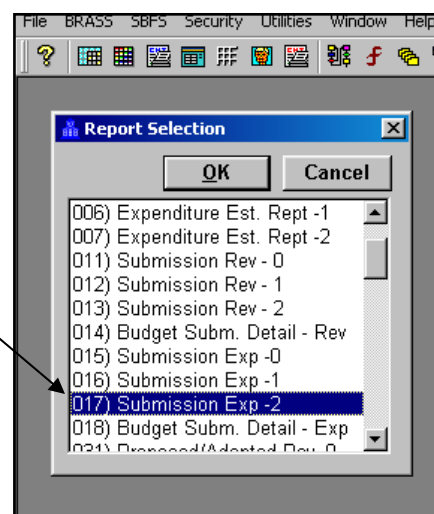
Running BRASS Reports

From the menu bar under BRASS, select Reports. You'll get a panel showing available report templates. You'll use these templates to create reports. The last page of this section lists a matrix of canned reports available in BRASS.



The Report Selection menu will appear providing a list of available BRASS reports.

As an example to running a report, highlight the 017) Submission Exp-2 report. This is a report that will show historical data plus your budget submission. Notice that many of the reports have a dash and number (i.e., - 2). This is an identifier reflecting the number of levels down the report goes. Again, refer to the matrix for clarification on what the reports provide. Revenues and expenditures are shown on separate reports.



Click the OK button to generate a report. The title explains further what the report will provide – in this example, it will report two levels below the Org selected. If we pick a department org (Level 2), and leave Fund blank, we will get a report that will show information by section (Level 4) and by fund, for the whole department.

BUDGET PROCEDURES MANUAL (BPM)

To print a report, click on the “File” command and select “Print.” You can select a printer (if you are attached to multiple printers), choose the number of copies, and adjust the margins. All BRASS reports will need to be run Landscape, due to the number of columns.

Again, review the matrix of reports; it describes what template and what selections provide the level of data you are looking for. The following page lists all BRASS reports available in the FY 2012 Budget Database.

Print

Printer **OK** **Cancel**

Printer: Lexmark Optra S 1650 (2155-03c) o Copies: 1

Pages:
Enter pages and/or pages separated by commas.
For example: 3,7,13-17

Margins

Left: Right:
Top: Bottom:

Orientation

☒ Landscape
☐ Portrait

BUDGET PROCEDURES MANUAL (BPM)

BRASS Reports - Matrix

Report Number	Report Title	Detail Level
FY 2011	Revenue Estimates	
1	Revenue Estimate Report-0	At Selected Org and Fund
2	Revenue Estimate Report-1	At one level below Selected Org and Fund
FY 2011	Expenditure Estimates	
5	Expenditure Estimate Report-0	At Selected Org and Fund
6	Expenditure Estimate Report-1	At one level below Selected Org and Fund
7	Expenditure Estimate Report-2	At two levels below Selected Org and Fund
FY 2012	Revenue Budget Submission	
11	Submission Rev-0	At Selected Org and Fund
12	Submission Rev-1	At one level below Selected Org and Fund
13	Submission Rev-2	At two levels below Selected Org and Fund
14	Budget/Submission Detail-Rev	Comments in Justification Tab & Justify Column
FY 2012	Expenditure Budget Submission	
15	Submission Exp-0	At Selected Org and Fund
16	Submission Exp-1	At one level below Selected Org and Fund
17	Submission Exp-2	At two levels below Selected Org and Fund
18	Budget/Submission Detail-Exp	Comments in Justification Tab & Justify Column
FY 2012	Revenue Estimate through Adopted	
31	Proposed/Adopted Rev-0	At Selected Org and Fund
32	Proposed/Adopted Rev-1	At one level below Selected Org and Fund
33	Proposed/Adopted Rev-2	At two levels below Selected Org and Fund
FY 2012	Expenditures Budget through Adopted	
35	Proposed/Adopted Exp-0	At Selected Org and Fund
36	Proposed/Adopted Exp-1	At one level below Selected Org and Fund
37	Proposed/Adopted Exp-2	At two levels below Selected Org and Fund
	Capital Project Reports	
42	Project Budget Revenue Detail	Submission through Adopted Revenue Detail
43	Project Budget Expense Detail	Submission through Adopted Expenditure Detail
51	5 Year Capital Summary Report	Capital Expenditures at PERS and NonPERS Level
52	5 Year Capital Detail Report	Capital Expenditures at General Ledger Account Level
53	Proj by Objective	Capital Expenditures by project and C/O goal
54	Proj by Objective and Fund	Capital Expenditures by project , C/O goal and Fund
55	Objective by Proj	Capital Expenditures by C/O goal and project
56	Objective by Proj. and Fund	Capital Expenditures by C/O goal, project and Fund

BUDGET PROCEDURES MANUAL (BPM)

BRASS Reports - Matrix

Report Number	Report Title	Detail Level
	Fund Balance Reports	
061	Cash Position Summary	Fund Balance Report
FY 2012	Exportable Reports	
80	Export Justification (New)	Budget entries with justification comments
81	Export Attributes (New)	Total expenditures with all attributes
	City Manager Meeting Reports	
221	City Manager Review Reports-0	Change between Req Base and Dept Submission
222	City Manager Review Reports-1	Change between Req Base and Dept Submission at one level below

BUDGET PROCEDURES MANUAL (BPM)

BRASS Spreadsheet Views

Spreadsheet views are similar to BRASS reports and provide an alternative reporting tool. This feature has two primary advantages over BRASS reports. They provide the ability to generate a “customized” report and export the results to Excel.

The following discussion explains how to:

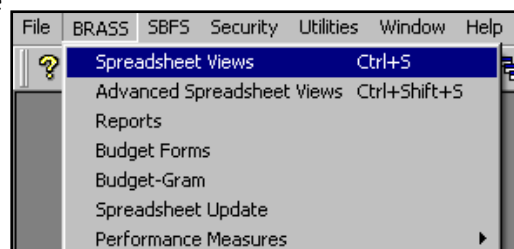
- create a private spreadsheet view
- export a spreadsheet view to Excel
- run a public spreadsheet view

There are two types of spreadsheet views-private and public. The type determines who can use the spreadsheet view. The BRASS system allows you to create a “private” view which can only be accessed by your user ID, while a “public” view can be accessed by more than one person. A matrix of public views established by the Budget Office is included at the end of this section.

Creating a Private Spreadsheet View

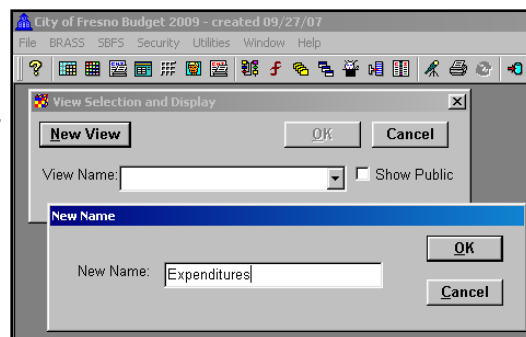
The following is an example to create a spreadsheet view that will provide a comparison of expenditures by account based on the Current Year Estimate, Budget Submission, and the Proposed Budget results.

Step 1: Click on the BRASS command and click on Spreadsheet Views.



Step 2: Click on the “New View” button to create a Spreadsheet View.

Step 3: Create a name to your Spreadsheet View and click the “OK” button.



BUDGET PROCEDURES MANUAL (BPM)

The following “Edit View” screen will appear. There are two input boxes in this screen that allows you to specify which account data and period of data you want to see. In general, the “Line Selections” box allows you to choose the account level (i.e., **51101**: detail account for Permanent Salaries, **51000**: object number for Employee Services, and **TOTEXP**: all expenditures expenditure accounts combined).

File BRASS SBFS Security Utilities Window Help

Delete Copy Defaults New Model Save Cancel

View Name: Expenditures Font Size: 10 Zero Blank ☐
Column Width: 750 Report View ☐

Line Selections

Column Selections

NUMBERS

Scale: 1 Rounding: 1 Test Values

Comma ☒ Dec: 0 Neg: (123) Zero:

COLORS

Headings Body

Foreground: Black Background: Gray Negative: Red

The above “Column Selections” box allows you to choose more than one time period (i.e., CYEST for Current Year Estimate, BUDSUB for Budget Submission, PROBUD for Proposed Budget, etc.).

Step 4: Enter accounts to be viewed under “Line Selections” starting with account 51101 Permanent Salaries from the “Line Objects” list. Highlight and click the “Select” button.

File BRASS SBFS Security Utilities Window Help

Delete Copy Defaults New Model Save Cancel

View Name: Expenditures Font Size: 10 Zero Blank ☐
Column Width: 750 Report View ☐

Line Selections

51101

NUMBERS

Scale: 1 Rounding: 1 Test Values

Comma ☒ Dec: 0 Neg: (123) Zero:

COLORS

Headings Body

Foreground: Black Background: Gray Negative: Red

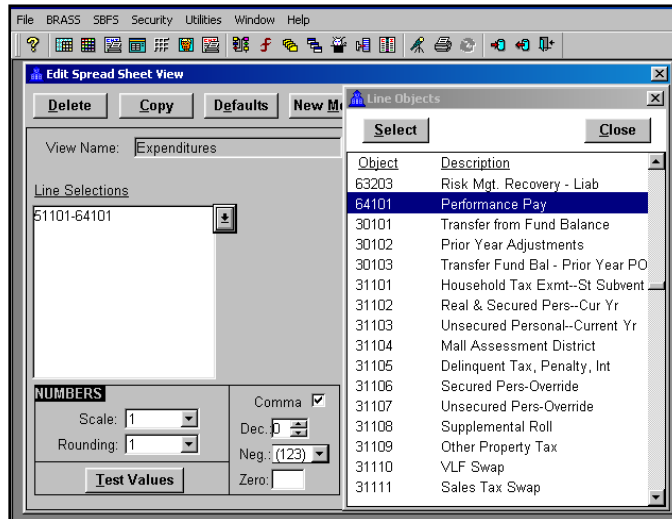
Line Objects

Select Close

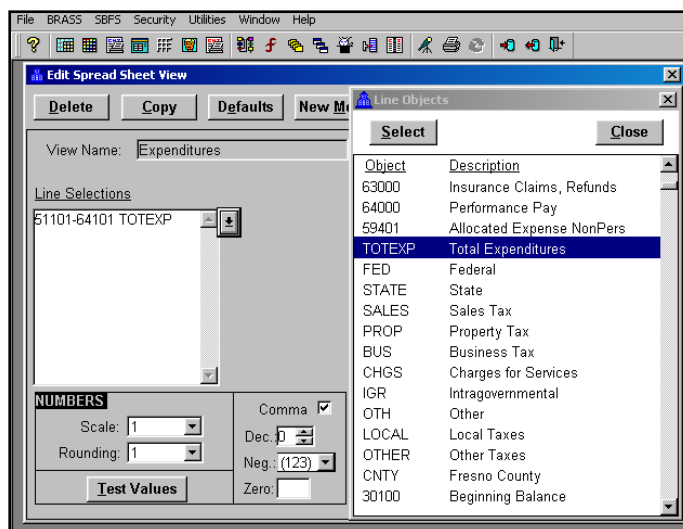
Object	Description
ALLPOS	Total Position Count
TEMPPOS	Temporary Position Count
TOTPOS	Total Positions
51101	Permanent Salaries
51102	Fringe
51103	Employee Leave Payoff
51104	Perm Fringe - Health & Welfare
51105	Perm Fringe - Life & Disab. Ins.
51106	Perm Fringe - Pension
51201	Non-Permanent Salaries
51202	Non-Permanent Fringe
51301	Overtime
51302	Voluntary Overtime
51303	Minimum Staffing Pay
51401	Premium Pay
51402	Relocation Payment

BUDGET PROCEDURES MANUAL (BPM)

Step 5: To the right of account 51101, enter a dash line followed by selecting the last expenditure account on the list.

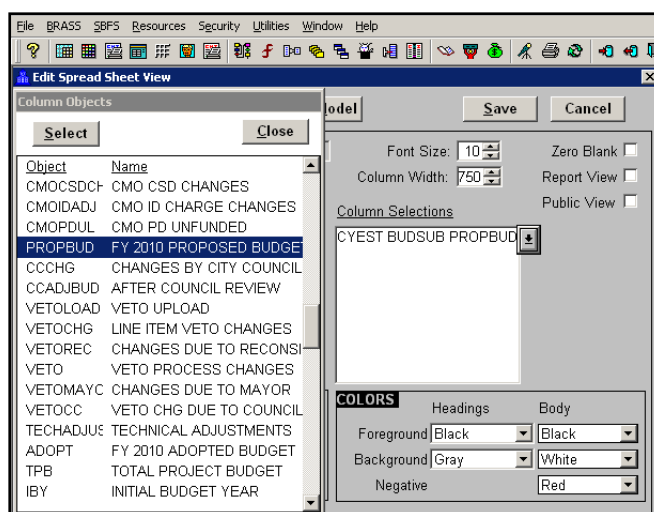


Step 6: To calculate a total for all expenditure accounts, select line "TOTEXP" from list. Click on the "Close" button when finished.

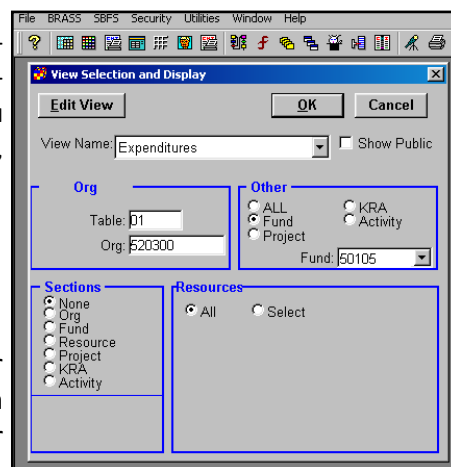


BUDGET PROCEDURES MANUAL (BPM)

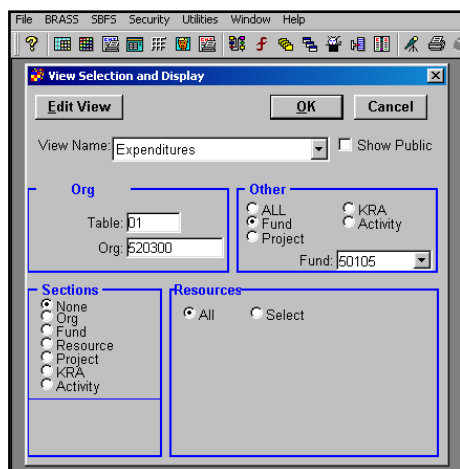
Step 7: Enter the time periods through “Column Selections.” For example, select fields CYEST for Current Year Estimate, BUDSUB for FY 2012 Budget Submission, and PROPBUD for FY 2012 Proposed Budget. Click on the “Close” button when finished and click the “Save” button to exit the “Edit Spread Sheet View” screen.



Step 8: Choose an organization under the “Org” section in the “View Selection and Display” screen. This section is the primary filter that extracts the data based on your selection. Use the drop down menu to see a list of the organization hierarchy (i.e., Department 520000, Division 520300, or Section 520301).



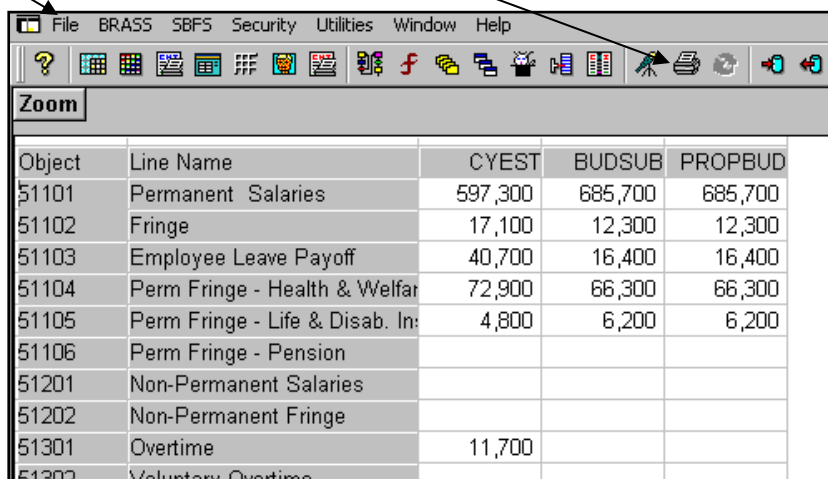
Choose a specific fund under the “Other” section. This is a secondary filter that extracts data based on your selection as well. Use the drop down menu to see a list. The selection can be based on fund, project, Objective, or project activity. To turn this filter off, click on the “All” radio button.



Step 9: Click the “OK” button to run the spreadsheet view.

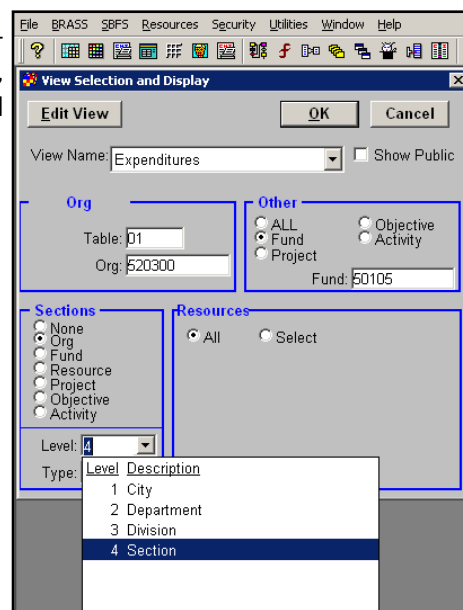
BUDGET PROCEDURES MANUAL (BPM)

Below are the results of the Expenditure Spreadsheet View. You have the option to print the view either through the File command or click on the printer icon. You also can export the view to Excel using the Export function under the File command. An example of exporting is covered later in this section.



Object	Line Name	CYEST	BUDSUB	PROPBUD
51101	Permanent Salaries	597,300	685,700	685,700
51102	Fringe	17,100	12,300	12,300
51103	Employee Leave Payoff	40,700	16,400	16,400
51104	Perm Fringe - Health & Welfar	72,900	66,300	66,300
51105	Perm Fringe - Life & Disab. In:	4,800	6,200	6,200
51106	Perm Fringe - Pension			
51201	Non-Permanent Salaries			
51202	Non-Permanent Fringe			
51301	Overtime	11,700		
51302	Voluntary Overtime			

The “Selections” feature can further expand your view by an additional element (Org, Fund, Resource, Project, Objective, or Activity). For example, select the “Org” radio button and choose Level 4 to see the results by all sections under a specified division.



View Selection and Display

Edit View OK Cancel

View Name: Expenditures Show Public

Org: 520300

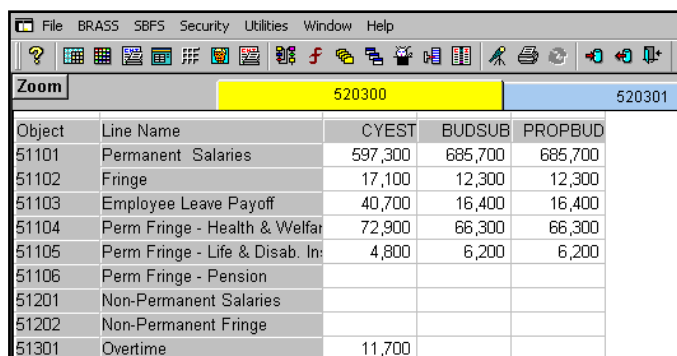
Other: ALL Fund: 50105

Sections: None Org Fund Resource Project Objective Activity

Level: 4

Type: Level Description

- 1 City
- 2 Department
- 3 Division
- 4 Section



Object	Line Name	CYEST	BUDSUB	PROPBUD
51101	Permanent Salaries	597,300	685,700	685,700
51102	Fringe	17,100	12,300	12,300
51103	Employee Leave Payoff	40,700	16,400	16,400
51104	Perm Fringe - Health & Welfar	72,900	66,300	66,300
51105	Perm Fringe - Life & Disab. In:	4,800	6,200	6,200
51106	Perm Fringe - Pension			
51201	Non-Permanent Salaries			
51202	Non-Permanent Fringe			
51301	Overtime	11,700		

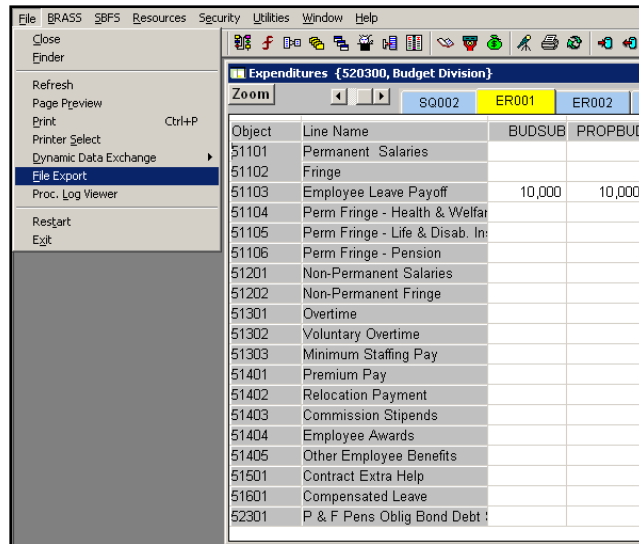
The spreadsheet view is expanded to include a tab for each section that rolls up for the selected division. A tab will have results if data was entered into the system for a given section.

BUDGET PROCEDURES MANUAL (BPM)

Exporting a Spreadsheet View

The following discussion illustrates how to export a spreadsheet view to a targeted location.

Step 1: Click on the File command and select “File Export.”

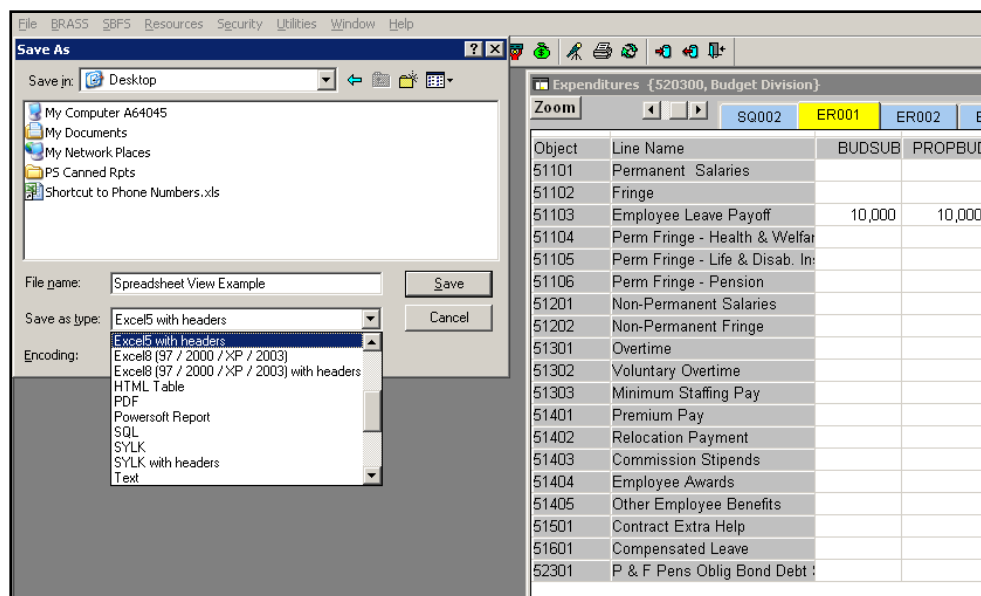


Step 2: Select the targeted location using the “Save in” drop down menu.

Step 3: Type a name under the “File name” box.

Step 4: Select “Excel5 with headers” as file type under the “Save as type” box. You can use the drop down menu to find this extension type.

Step 5: Click on the “Save” button.



BUDGET PROCEDURES MANUAL (BPM)

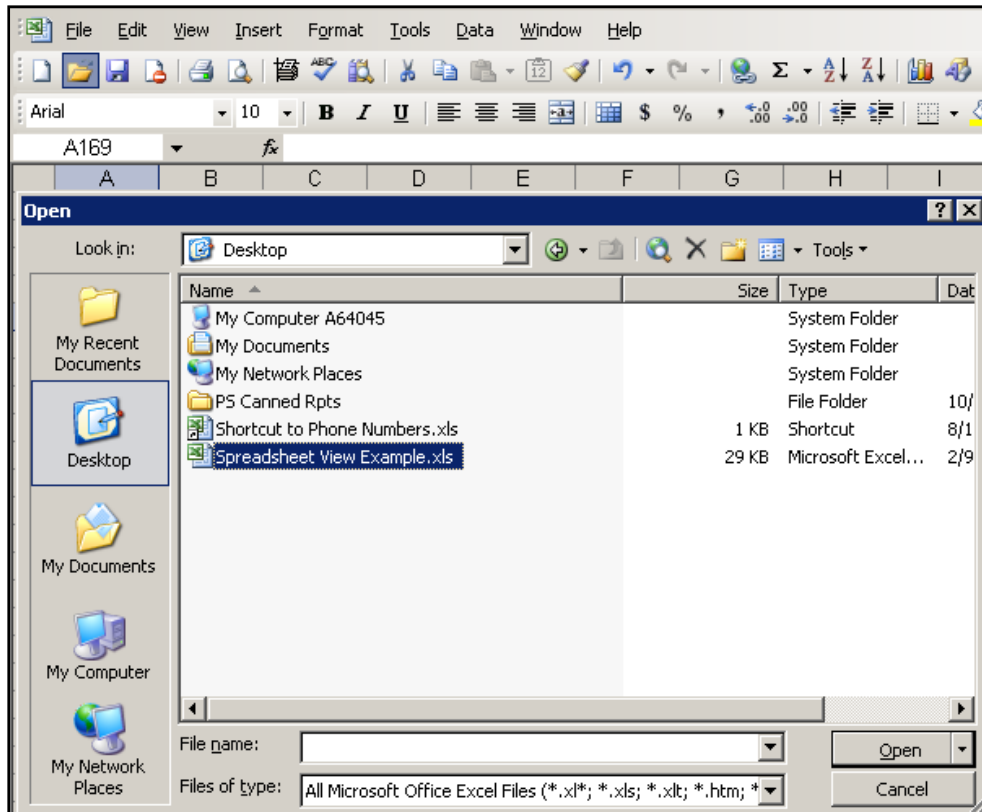
To open the saved spreadsheet view,

Step 6: Open Excel.

Step 7: Click on the File command and click Open.

Step 8: Select the targeted location under the “Look in” box.

Step 9: Select the spreadsheet view file and click open.



Below is the exported spreadsheet view in Excel.

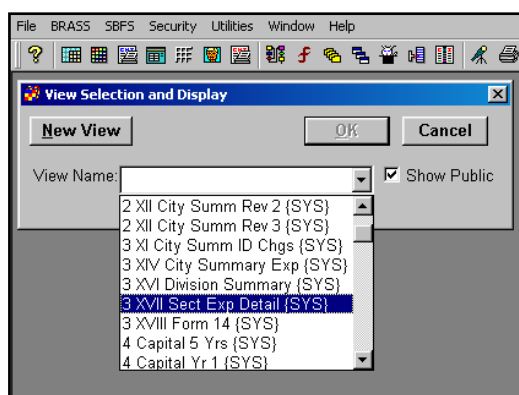
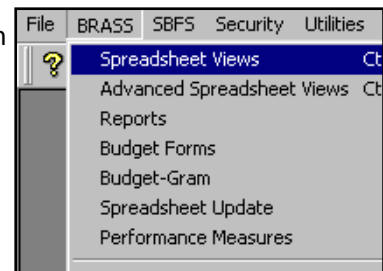
	A	B	C	D	E	F	G	H
1	seq	zb	fmt	sect	object	Iname	BUDSUB	PROPBUD
2	7030	0	0	ER001	51101	Permanent Salaries		
3	7031	0	0	ER001	51102	Fringe		
4	7032	1	0	ER001	51103	Employee Leave Payoff	10000	10000
5	7033	0	0	ER001	51104	Perm Fringe - Health & Welfare		
6	7034	0	0	ER001	51105	Perm Fringe - Life & Disab. Ins.		
7	7035	0	0	ER001	51106	Perm Fringe - Pension		
8	7036	0	0	ER001	51201	Non-Permanent Salaries		
9	7037	0	0	ER001	51202	Non-Permanent Fringe		

BUDGET PROCEDURES MANUAL (BPM)

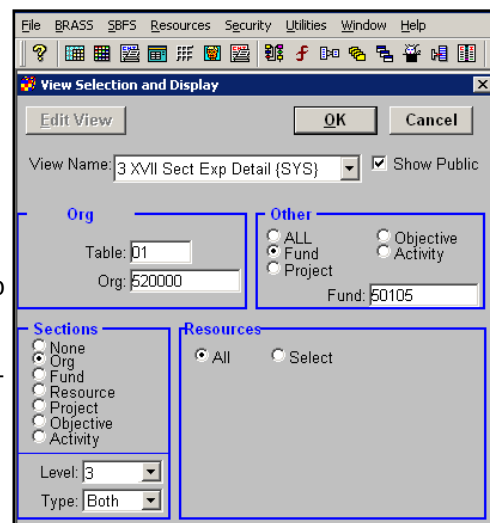
Running a Public Spreadsheet View

The following are steps to running a public view. As mentioned earlier, a matrix of existing public views is provided at the end of this section.

Step 1: Click on the BRASS command and click on Spreadsheet Views.



Step 2: Click on the “Show Public” box and click on the “View Name” drop down symbol to select a public view. Click the “OK” button to access the spreadsheet view.



Step 3: Identify the organization (i.e., 520000)

Step 4: Select which fund, project, Objective, or Activity you wish to isolate. Or, you can select “ALL” to capture all elements.

Step 5: Choose the level of section (i.e., LEVEL 3 corresponds to a division level).

Step 6: Click on the “OK” button to run the spreadsheet view.

Object	Line Name	FY 2008 ACTUALS	AMENDED BUDGET 12/31/08	FY 2009 YEAR END EST	FY 2010 DEPT SUBM.	FY 2010 PROPOSED BUDGET	FY 2010 ADOPTED BUDGET
520000	Finance Department	0	0	0	0	0	0
51000	Employee Services	749,400	849,000	765,800	19,500	19,500	19,500
53000	Purchased Prof and Tech	2,100	32,400	32,600	1,000	1,000	1,000
54000	Purchased Property Services	34,400	130,100	140,700	0	0	0
55000	Other Purchased Services	11,700	9,900	11,600	0	0	0
56000	Supplies	9,300	4,800	2,000	0	0	0
57000	Property	137,900	56,000	0	25,000	25,000	25,000
58000	Other Objects	11,700	1,300	5,300	100,000	100,000	100,000
59000	Interdepartmental Charges	221,100	104,300	104,200	0	0	0
TOTEXP	Total Expenditures	1,177,700	1,187,800	1,062,200	145,500	145,500	145,500

For XVII Section Exp Detail, the assigned columns reflect several time horizons (historical and FY 2010), while the assigned rows reflect the objects or grouping of expenditure accounts.

BUDGET PROCEDURES MANUAL (BPM)

PUBLIC SPREADSHEET VIEWS - MATRIX

View Name	View Description	Displayed Columns
Cash Position Views		
1 Cash Position Summary	Cash Position by Object	FY 2011 Estimate FY 2012 Adopted Budget
1 CPS Curr Yr Est	Detail Cash Position	FY 2010 Actuals FY 2011 Actuals FY 2011 Adopted Budget FY 2011 Amended Budget FY 2011 Dept Est FY 2011 BMSD Est FY 2011 Estimate
Revenue Views		
2 Transfers	Account 43910 & 44910	FY 2010 Actuals FY 2011 Amended Budget FY 2011 Estimate FY 2012 Budget Submission FY 2012 Proposed Budget FY 2012 Adopted Budget
2 XII City Summ Rev 2	Revenues by Object	FY 2010 Actuals FY 2011 Amended Budget FY 2011 Estimate FY 2012 Proposed Budget FY 2012 Adopted Budget
2 XII City Summ Rev 3	Revenues by Account	FY 2010 Actuals FY 2011 Amended Budget FY 2011 Estimate FY 2012 Budget Submission FY 2012 Proposed Budget FY 2012 Adopted Budget
Expenditure Views		
3 XI City Summ ID Chgs	Expenditures for 59000 object	FY 2010 Actuals FY 2011 Adopted Budget FY 2011 Amended Budget FY 2011 Estimate FY 2012 Proposed Budget FY 2012 Adopted Budget
Spreadsheet Views		
3 XIV City Summary Exp	Expenditure by Fund Type	FY 2009 Actuals FY 2010 Actuals FY 2011 Adopted Budget FY 2011 Amended Budget FY 2012 Proposed Budget FY 2012 Adopted Budget
3XVI Division Summary	Total Expenditures by Division	FY 2009 Actuals FY 2010 Actuals FY 2011 Adopted Budget FY 2011 Amended Budget FY 2012 Dept. Submission FY 2012 Proposed Budget FY 2012 Adopted Budget

BUDGET PROCEDURES MANUAL (BPM)

PUBLIC SPREADSHEET VIEWS - MATRIX

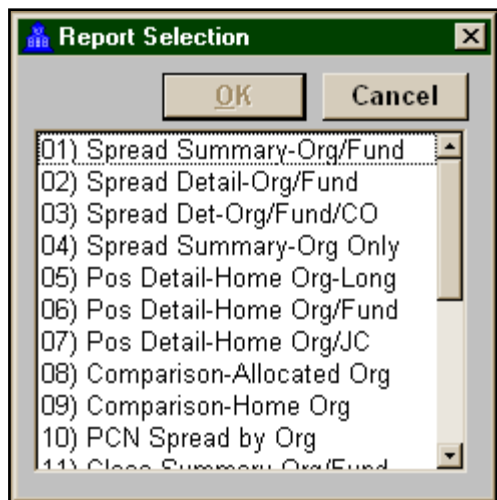
View Name	View Description	Displayed Columns
Expenditure Views – Continued		
3 XVII Sect Exp Detail	Expenditures by Account	FY 2010 Actuals FY 2011 Amended Budget FY 2011 Estimate FY 2012 Budget Submission FY 2012 Proposed Budget FY 2012 Adopted Budget
3XVIII Form 14	Expenditure by Account	FY 2011 Amended Budget FY 2012 Adopted Budget Percent Charge Dollar Charge
Capital Views		
4 Capital 5 Yrs	Cash Position Detail	FY 2011 Actuals FY 2011 Estimate FY 2012 Capital Adopted FY 2013 Capital FY 2014 Capital FY 2015 Capital FY 2016 Capital 5 Year Total
4 Capital Yr 1	Cash Position Detail	FY 2010 Actuals FY 2011 Actuals FY 2011 Estimate FY 2012 Capital Adopted
4 XIV Dept Summ Capital	Total Expenditures	FY 2010 Actuals FY 2011 Adopted Budget FY 2012 Proposed Budget
4 XVIII Capital by Proj	Total Expenditures by Project	FY 2011 Cap Estimate FY 2012 Capital Adopted FY 2013 Capital FY 2014 Capital FY 2015 Capital FY 2016 Capital 5 Year Total

BUDGET PROCEDURES MANUAL (BPM)

SBFS Reports

All SBFS reports are accessed from the SBFS pull down menu, Reports option.

There are several reports, and these reflect different sorts of position data in varying formats. As seen at left, the selection box is much like the one for BRASS reports.



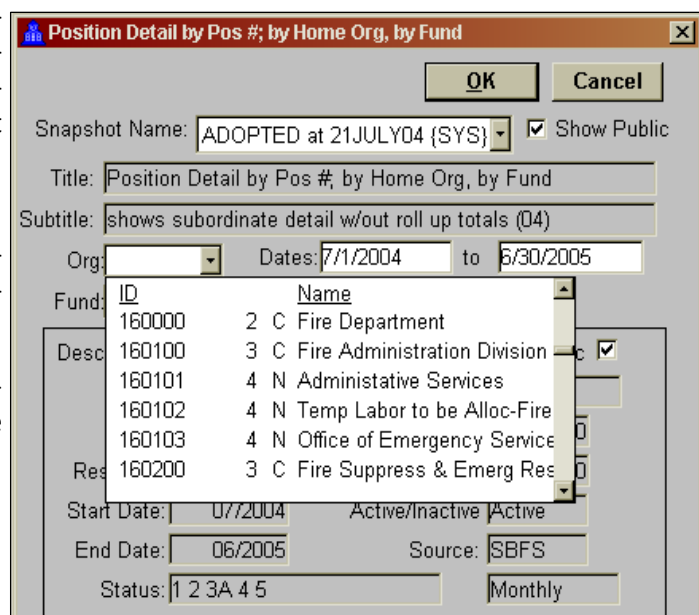
The other reports are different sorts or aggregations of the same data. SBFS offers both summary and detail reports, showing positions by Org, alphabetically by name, by Job Code, or by Position Number. BMSD encourages the departments to explore and find those reports that serve their needs best.

Like the BRASS reports, the Title box provides a little more explanation of what the report provides. There is also a Subtitle box for further clarification. To run the report, pick a snapshot (always tick the Show Public box). Then pick the org and fund, at the level desired. The dates shown are always for the new budget year and should not be changed. The information shown below the org/fund boxes is detail connected to the snapshot and cannot be changed.

Like BRASS, SBFS reports can be viewed on screen before being printed. Please note that some of these reports show position count, this element counts a position each time it appears in the report and should not be used to tally the number of positions in an org unit.

If there is staff that will be working on the budget in BRASS who should not view salary and benefit information, let BMSD know and the security level can be adjusted to prevent access to the SBFS reports menu.

Like a BRASS, these reports can be printed. Same selections and adjustments available; same caution on the use of other than landscape print format.



ID	Name
160000	2 C Fire Department
160100	3 C Fire Administration Division
160101	4 N Administrative Services
160102	4 N Temp Labor to be Alloc-Fire
160103	4 N Office of Emergency Service
160200	3 C Fire Suppress & Emerg Res

Start Date: 07/2004 Active/Inactive: Active
End Date: 06/2005 Source: SBFS
Status: 1 2 3A 4 5 Monthly

In FY 2008, the SBFS reports were updated and improved. They were also renumbered, so to assist in conversion from prior year documentation, a matrix has been provided on the following page.

BUDGET PROCEDURES MANUAL (BPM)

SBFS Reports (Reports Number Crosswalk)

Pre FY 08 Number	New Menu Number	New Menu Title	New Report Title	Description
01	01	01) Spread Summary-Org/Fund	Allocation Summary by Org, Fund w/PCN	Position Allocation Summary by Org, Fund with Salary/Fringe. With report totals.
15	02	02) Spread Detail-Org/Fund	Spread Detail by Selected Org, Fund (02)	Same as above, but fringe elements are broken out in Supplemental, Benefits, and Statutory. No report totals.
11	03	03) Spread Det-Org/Fund/CO	Position Sprd Detail - Select Org, Fund (03)	Same as above, lists allocated.
02	04	04) Spread Summary-Org Only	Allocation Summary with Details by Org only	Allocated Summary by allocated org only, no fund break out. Fringe elements in greater detail. With report totals.
07	05	05) Pos Detail-Home Org-Long	Position Detail by Home Org w/ Roll up Totals	PCN's listed by Home Org, no Fund. All fringe elements broken out.
04	06	06) Pos Detail-Home Org/Fund	Position Detail by Home Org, by Fund	PCN's listed by Home Org, Fund; Fringe elements are broken out in Supplemental, Benefits, Statutory. No report totals.
New	07	07) Pos Detail-Home Org/JC	Position Detail by Home Org/Job Code	PCN's listed by Home Org, Job Class, No Fund. No report totals.
03	08	08) Comparison-Allocated Org	PCN Spread Comp Between Select Periods-Org Only	Comparison report between selected snapshots. Listed by Allocated Org only. No Fund. Report totals.
05	09	09) Comparison-Home Org	Position Detail Comp Between Selected Periods	Comparison report between selected snapshots. Listed by Home Org only. No Fund. Report totals.
New	10	10) PCN Spread by Org	PCN Allocation by Org	Report lists all allocation information for each PCN by Selected Org. No costing details.
08	11	11) Class Summary-Org/Fund	Class Summary by Home Org for Selected Org Level	These 4 reports are Job Class summaries. Listing total number of each class in the appropriate org (or org and fund). With costing information.
09	12	12) Class Summary-1 Org/Fund	Class Summary 1 Lvl Below Selected Org & Fund	
New	13	13) Class Summary-Home Org	Class Summary at Selected Org Level	
09.1	14	14) Class Summary-1 Home Org	Class Summary 1 Lvl Below Selected Org Level	
06	15	15) Costing Detail by Position	All Costing Detail by Position	Lists each PCN and all costing details by benefit or supplemental code.
New	16	16) All Position Info-Export	All Position Information include Allocation	An exportable report, lists all position, allocation and costing information for the selected org. Run off Home org, this report is best run by Department if some PCN's cross division lines. To export: 1) run report; 2) go to File, File Export; 3) select destination directory for file, name of file 4) file type is always "Excel5 with Headers" 5) click SAVE.

BUDGET PROCEDURES MANUAL (BPM)

Employee Services and Position Management

This Section will outline the personnel policies and procedures to be used in the preparation of your employee services budget for permanent, permanent part-time, permanent intermittent positions and temporary (wages) FTE's. It will also provide an overview of the Salary and Benefit Forecasting System (SBFS), which is a module of the BRASS budget system. The SBFS is a budget preparation tool only; ongoing position management is handled by the Human Resources Management System (HRMS), Time and Labor (T&L), and PeopleSoft.

To populate SBFS with employee and position information for budget preparation, a download will be done early in the budget cycle of employee information out of HRMS, T&L and Payroll. This information will include employee name, job code, step (if applicable), start date, promote date, benefits and some supplemental earnings codes. The position allocations for up coming year will come from the T&L Task Profiles. This information will form the base from which ALL employee processes will be done in SBFS. If the information coming from HRMS, T&L, and payroll is incorrect, SBFS will be incorrect.

It is the responsibility of each City department to maintain its own position information. Any corrections must be made in consultation with and through the Personnel Services Department.

All positions, both permanent and temporary, will be allocated by Fund and Org.

Permanent, Permanent Part-Time and Permanent Intermittent Positions

Permanent positions are established annually with the adoption of the Personnel Authorization Resolution (PAR). This includes permanent full-time, permanent part-time, and permanent intermittent positions. The number of positions authorized in a department or division for specific periods of time during the fiscal year is set by the PAR. The allocation of positions by class within a division may be changed by administrative action, as long as the total number of positions authorized in a department or division for specific time periods does not change. An eight-digit number has been established in HRMS for each authorized position in order to provide a basis for matching employees with authorized positions.

A Permanent Intermittent (PI) position is defined in the Fresno Municipal Code as "a position created as needed to perform work of a seasonal, irregular or short-term duration." A PI employee might be on call for work as needed, work a certain number of days and then not be required for a period of time, or work full-time, but not for an entire year. A PI employee is distinguished from a permanent part-time employee in that a permanent part-time employee works a fixed regular schedule of 32 hours per week or less, and is not "on call."

A Permanent Part-Time (PPT) position is defined by the Fresno Municipal Code as a "position for which the regularly scheduled work week is less than 40 hours" For administrative purposes, the code has been interpreted to mean a PPT employee would work a regular schedule of 32 hours or less per week. These hours might be worked in full eight-hour work days, or in scheduled parts of full work days. A PPT is distinguished from a PI in that a PI works an irregular schedule, or less than a full year, while a PPT employee has a regular fixed weekly work schedule of 32 hours or less.

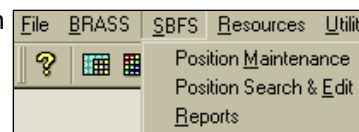
Employee services' costing of permanent positions is based on the concept of budgeting for authorized positions with designated job codes. If a position is filled, the costing will be based on the employee's current salary step rate and fringe amounts. If a position is vacant, the costing will be based on the "B" step rate for salary and fringe of the particular job class.

BUDGET PROCEDURES MANUAL (BPM)

Full Time Equivalent (FTE), is the percentage of time a position is authorized in a given fiscal year. Currently authorized full time permanent positions have an FTE of 100 percent, permanent part-time (PPT) and permanent intermittents (PI) have FTEs of no more than 80 percent. The position count is the number of positions in a given organization in a given fiscal year regardless of type. As a simple example, a division has ten full-time permanents and three PPTs at 80 percent. The FTE for the division would be 12.40, the position count 13. This distinction is important for many reasons, not least of which is that the budget for employee services is based on FTEs not position count.

Navigation of SBFS

There are two ways to enter the position database. The first is through the Position Maintenance option which is accessed from the SBFS pull down menu.

A screenshot of a dialog box titled 'Position Select'. It has 'OK' and 'Cancel' buttons at the top. On the left, there are several input fields: 'Unassigned:' with a checkbox, 'Org:' with a dropdown arrow, 'Fund:', 'Resource:', 'Project:', 'Objective:', 'Activity:', 'Job Code:', 'Barg Unit:', and 'Salary Tbl:'. On the right, there is a 'Sort by:' section with three radio button options: 'Position' (which is selected), 'Class', and 'Name'. A blue rectangle highlights the 'Sort by' section.

This opens the Position Selection Screen which is shown at left. This screen provides you with a tool to narrow down the positions which will be displayed. The option most will use will be by organization. Once the selection criteria have been determined, you may also choose sort order for the selected positions. The positions can be sorted based on Position Number, Class, or Employee Last Name depending on which button is clicked. When your choices have been made, single click on OK.

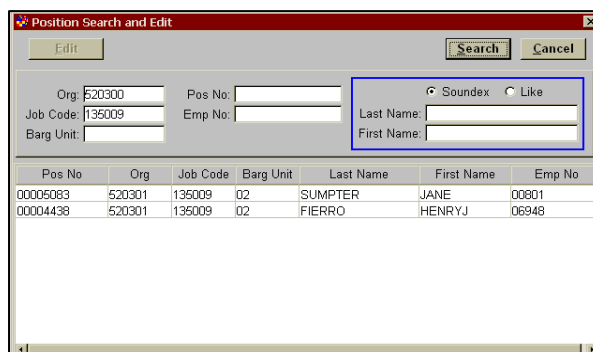
The Position Maintenance Screen appears next. You can use the scroll bar at the right edge to scroll from position to position within the org that you have chosen. The Position and Employee Data screen, with its associated tabs (Extra, Ben&Supp, Future Change, and Allocation) contains all the data which defines a position and an employee in SBFS.

A screenshot of a 'Position Maintenance' window. At the top are 'Add', 'Delete', 'Save', and 'Cancel' buttons. Below them are tabs: 'Employee' (selected), 'Extra', 'Benefits & Supplementals', 'Future Change', and 'Allocation'. The main area contains various input fields for position details: 'Position: 00000286', 'Filled: [checked]', 'FTE: 100.00', 'Status: 1', 'Job Code: 150020', 'Sal. Tbl.: 13', 'Org: 520301', 'Fund: 50105', 'Unempl.:', 'Step:', 'Resource: 0', 'Project: 0', 'Age:', 'Objective: JE001', 'Activity: 0', 'Barg Unit: 13', 'Sal Pct: 100.00', 'Service: F', 'Ben Pct: 100.00', 'Approve to fill: [unchecked]', 'Fund Avail: 00/0000', and 'Term: 00/0000'. At the bottom is a section titled 'Employee Data' with fields for 'Last Name: VACANT', 'First Name:', 'MI:', 'Salary:', 'Emp No:', 'SSN:', 'Hire Date:', 'Promote Date:', 'Longevity Date:', 'Birth Date:', 'Date Five:', 'Date Six:', and 'Date Seven:'.

BUDGET PROCEDURES MANUAL (BPM)

The other way of accessing position information is with Position Search & Edit. This is the second option under the SBFS pull down menu shown above. A single click on this option brings up the Position Search and Edit screen.

This screen enables you to search for a specific position from within an organization. This function will find a position using the search criteria entered. **An org must be entered**, but it can be any at any level. Other search criteria may be entered; it can be job code, bargaining unit, last or first name, position, or employee number. Once the search results appear, a user can move quickly to a position by either double clicking on the appropriate position or clicking on the Edit button. The screen that appears is the Position Maintenance screen.



The Position Search and Edit screen features a search form with fields for Org (520300), Job Code (135009), Barg Unit, Pos No, Emp No, Last Name, and First Name. There are radio buttons for Soundex and Like. A table below shows search results with columns for Pos No, Org, Job Code, Barg Unit, Last Name, First Name, and Emp No. The results include positions for SUMPTER, JANE and FIERRO, HENRYJ.

Pos No	Org	Job Code	Barg Unit	Last Name	First Name	Emp No
00005083	520301	135009	02	SUMPTER	JANE	00801
00004438	520301	135009	02	FIERRO	HENRYJ	06948

Preparation of the Employee Services Budget

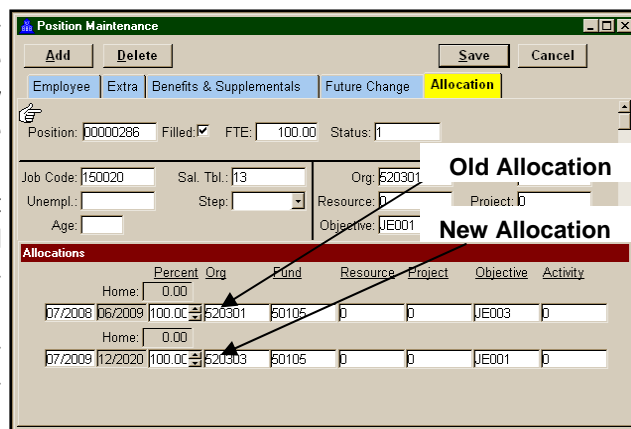
Request Employee Services Budget

The opportunity to add, delete, or adjust the allocation of positions will begin when the departments receive their base budgets, and continue through the preparation of the request budgets.

Adjusting the Allocation of Positions

Departments are responsible for any changes in the allocation of currently authorized positions for the coming budget year. This will be done via the Allocation tab in the Position Maintenance screen, the operation of which is described below. For changes to the spreads for next fiscal year, you must enter the future start date (for FY 2012 this will be 7/2011). When changing a spread for next year, add a line and change the date. **Do not change the current spread.**

To add a row, move the cursor to a row in the allocation section and click on the Add button. After entering the date 7/2011, move the cursor into the percent column of the new row. Click on the up/down arrows as necessary. Enter the percentage needed. If the total spread is not equal to 100, (it shows up after you move out of the column), the amount over/under will appear in the row titled "Home". **The spread always must equal 100 percent.** Finish by filling in the appropriate Org/Fund, and project (if necessary). To delete a row, move the cursor to the row and click on the Delete button. After all changes have been made, press the Save button. **REMEMBER:** these changes in spread will not result in any task profile changes in T&L.



The Position Maintenance Allocation tab shows a form for position details and a table for allocations. The form includes fields for Position (0000286), Filled (checked), FTE (100.00), Status (1), Job Code (150020), Sal. Tbl. (13), Org (520301), Unempl., Step, Resource, Project, Age, and Objective (JE001). The Allocations table has columns for Percent, Org, Fund, Resource, Project, Objective, and Activity. It shows two rows: one for 07/2008 to 06/2009 with 100.00% allocation to Org 520301, Fund 50105, Resource 0, Project 0, Objective JE003, and Activity 0; and another for 07/2009 to 12/2020 with 100.00% allocation to Org 520303, Fund 50105, Resource 0, Project 0, Objective JE001, and Activity 0. A 'Home' row shows 0.00%.

Percent	Org	Fund	Resource	Project	Objective	Activity
Home:	0.00					
07/2008 06/2009	100.00	520301	50105	0	0	JE003 0
Home:	0.00					
07/2009 12/2020	100.00	520303	50105	0	0	JE001 0

If the reallocation in Org and/Fund involves changes to Task Profiles, the departments that still use Profiles must work with Personnel Department to adjust the Task Profile in T&L for the new year therefore, please note any and all changes to position allocations and changes to Task Profiles. The Budget office will inform you when will need to communicate these changes before the new fiscal year begins.

BUDGET PROCEDURES MANUAL (BPM)

Adding, Deleting or Converting Positions

A complete Form 3 should be sent to your BMSD analyst and will be entered into SBFS by the Budget Office. In the case of an add request, call BMSD at x7070 for a temporary PCN. While there is no specific due date for Form 3' to be received by BMSD, remember the sooner they are input into SBFS the sooner the costing can be reviewed and used by the requesting department. For instructions filling out the Form 3 see page 93-94.

Capital Labor

All positions spread to capital will use the Capital Labor Fund (90000) and will be allocated to the Unbilled Capital Labor org of the individual department/division. Distribution of a position to Capital Labor anticipates work will be performed by that position on Major Capital Improvement Projects (CIPs) and will be charged to CIPs for each payroll period worked. This method allows for the identification of positions or portions of positions which will not participate in an operating division's activity, but will be dedicated to CIP project(s). The steps to do this are described above.

Only the dollars associated with employee time spread to operating sections will be loaded into the department's budget.

Snapshots

As position changes are made, BMSD will process the information so that departments may run reports and review the changes made and the costing that result from those changes. This process consists of costing the positions (called the projection snapshot), allocating those positions to the appropriate orgs (called the allocation snapshot), and posting the results to BRASS. These snapshots are done within SBFS and are done by BMSD.

During the request budget preparation time, the departments will be able to add, delete, convert, or adjust positions. Since these changes will not be reflected in the system until both the above processes are run, BMSD will be running these snapshots and posting on a daily basis until the request budgets due date.

Temporary (Nonpermanent) FTEs

All Temporary FTE will be requests. To request temporary FTE's, fill out a Form 3 and submit to BMSD. A PCN of 00010xxx will be assigned to the request. Nonpermanent (wages) FTEs are approved through the budget adoption process and are allocated by class within a section. Any person appointed to a nonpermanent position may be employed no longer than one year (2,080 hours) in any two consecutive fiscal years.

Nonpermanent (Wages) employee service costs will be calculated at "A" step rate for wages and any applicable fringe, for the hours authorized for each class in each section. Nonpermanent (wages) employees are hired for intermittent, seasonal, special project, and vacation relief services.

BUDGET PROCEDURES MANUAL (BPM)

Employee Separation Payout

In an effort to more accurately track employee costs there will be a change the in the methodology used in the creation of the employee leave payout calculation. Currently the budgeted leave payout is based solely upon a three year rolling average of non-term actual payouts under account 51103 and does not take into consideration the cost of any termination leave payouts.

Beginning in FY 2012, a new Employee Separation Fund (51511) has been created and is designated as the established fund for the entire City that contains a set amount of appropriations that will compensate an employee at termination, allow for each City department to bank the ongoing liability of each of its employees and to alleviate the current departmental appropriations for termination payouts. A new account has also been created as part of the departmental base budgets; each fund/section that has employees will have the account 51109 "Leave Payoff at Termination." The 51109 account is directly tied to each employee and is derived by each employee's budgeted fiscal year termination payout liability by bargaining unit and the probability of it being expended.

Methodology for Unit Contribution

A Payroll query determined the budgeted fiscal year's total termination payout liability by employee and bargaining unit. Then the value of each bargaining unit's annual accumulated leave by the total City liability was segregated to derive the factor of each bargaining unit. Finally, the bargaining unit factor was applied to the determined (prior year actual term amount) amount of future year need and finally distribute the fixed amount by each employee in the bargaining unit.

BUDGET PROCEDURES MANUAL (BPM)

Form 1, Resource Request over Base Budget

Source: Budget Management Service (BMS)

Purpose:

This form is to be completed for Enterprise departments requests over and above those resources allocated in the Base Budgets. These submissions will be reviewed, and recommendations for funding will be forwarded to the City Manager.

General Instructions:

1. Program name. The program, section, etc... that is initiating the request.
2. Circle the appropriate letter.
3. List the originating department and division.
4. List the requests priority in the department. High, Medium, Low.
5. For each form, the departments should assign a sequential number.
6. The cost for the request should be broken out by Employee Services (all Form 3's should be attached to this cover Form 1). Operations and Maintenance and ID charges (again all pertinent forms should be attached). All numbers should be to the nearest hundred.
7. In this narrative section, the request should be described in as great a detail as possible. All of the service impacts and All large O & M and ISF requests should be explained. In addition, if the departments' base budget is being reallocated this should also be explained. List the dollar amounts being moved under Potential Funding Sources (No. 9). Remember, this narrative will be used by the BMSSD, and the CMO to determine funding for the request; the more complete and descriptive the more to the departments' advantage.
8. List all potential funding sources for the request, Grants, State funding, etc....
9. Will the request generate any new or increased revenues? Quantify.

Note: All Form 1's for a department should be summarized using the format on the Form 1 or Form 1A Department Summary Form on page 89.

BUDGET PROCEDURES MANUAL (BPM)

FORM 1 - RESOURCE REQUEST OVER BASE BUDGET – ALL DEPARTMENTS					
Request/Program Name: <div>①</div>			Is this Request the result of a Capital Project? Y/N <div>②</div>		
Department/Division: <div>③</div>		Priority: <div>④</div>	Form #: <div>⑤</div>		
<u>Costing Detail:</u>					
Employee Services		\$	⑥	-	
Operations and Maintenance		- (Large individual items should be explained below)			
ID Charges			-	(All ISF forms should accompany this cover sheet)	
Total		\$		-	
<u>Description:</u> Note that as part of the general description, you MUST address the following:					
- ALL service impacts					
- Large O&M requests					
<div>⑦</div>					
<u>Potential Funding Sources:</u> ⑧					
		Amount	Comments		
		\$	-		
			-		
			-		
			-		
			-		
Total		\$	-		
<u>Potential Off-Setting Revenues</u> (i.e. entrance or participant fees): <div>⑨</div>					

BUDGET PROCEDURES MANUAL (BPM)

Form 1A, Resource Reduction Worksheet (General Fund and ISF Departments)

Source: Budget Management Service (BMS)

Purpose:

This form is to be completed by General Fund and ISF departments to explain reductions or reallocations of existing appropriations proposed to meet assigned target budgets. These submissions will be reviewed, and recommendations will be forwarded to the City Manager.

General Instructions:

1. Program name. The program, section, etc... that is being reduced.
2. This is the total reduction amount on this form.
3. The originating department/division.
4. List the priority in the department. High, Medium, Low.
5. For each form, the departments should assign a sequential number.
6. The cost detail for the reduction should be broken out by Employee Services (all Form 3's should be attached to this cover Form 1A), and Operations and Maintenance. No ID charges should be included in any reduction. All numbers should be to the nearest hundred.
7. In this narrative section, the reduction should be described in as great a detail as possible. A brief description of the reduction, and the potential service impacts that will occur due to the reduction. In addition, if the departments' base budget is being reallocated this should also be explained. Remember, this narrative will be used by the BMSD, and the CMO in making the final determinations for the budget; the more complete and descriptive the more to the departments' advantage.
8. List all estimated revenue impact of the reduction.
9. List all positions that are a part of this reduction, including those to be held vacant. Job class description, PCN's, the total number of each job class and whether they are filled or vacant.

Note: All Form 1A's for a department should be summarized using the format on the Form 1 or Form 1A Department Summary Form on page 89.

BUDGET PROCEDURES MANUAL (BPM)

FORM 1A - RESOURCE REDUCTION/REALLOCATION WORKSHEET – GENERAL FUND AND ISF DEPARTMENTS																								
Project/Program Name: ①		Target Amount: \$ ②																						
Department/Division: ③	Priority: ④	Form # ⑤																						
Costing Detail: <div style="display: flex; justify-content: space-between; align-items: flex-start; margin-top: 10px;"> <div style="width: 45%;"> <p><i>Employee Services</i></p> <p><i>Operations and Maintenance</i></p> <p><i>Total</i></p> </div> <div style="width: 10%; text-align: center;"> <p>\$</p> <p>-</p> <p>-</p> <p>\$</p> </div> <div style="width: 40%; border-left: 1px solid black; padding-left: 10px;"> <p style="text-align: right;">⑥ -</p> <p style="text-align: right;">-</p> <p style="text-align: right;">-</p> </div> </div>																								
Description: Note that as part of the general description, you should address the following: <ul style="list-style-type: none"> - A brief description of the program at issue - All service impacts of the reduction <div style="text-align: center; margin-top: 100px;">⑦</div>																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 45%; text-align: left;">Estimated Revenue Impact: ⑧</th> <th style="width: 10%; text-align: center;">Amount</th> <th style="width: 45%; text-align: left;">Comments</th> </tr> </thead> <tbody> <tr><td style="border-bottom: 1px solid black;"></td><td style="text-align: center;">\$ -</td><td></td></tr> <tr><td style="border-bottom: 1px solid black;"></td><td style="text-align: center;">-</td><td></td></tr> <tr><td style="border-bottom: 1px solid black;"></td><td style="text-align: center;">-</td><td></td></tr> <tr><td style="border-bottom: 1px solid black;"></td><td style="text-align: center;">-</td><td></td></tr> <tr><td style="border-bottom: 1px solid black;"></td><td style="text-align: center;">-</td><td></td></tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: center;">-</td> <td></td> </tr> </tbody> </table>				Estimated Revenue Impact: ⑧	Amount	Comments		\$ -			-			-			-			-		Total	-	
Estimated Revenue Impact: ⑧	Amount	Comments																						
	\$ -																							
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	-																							
	-																							
Total	-																							
Number and Type of Positions contained in the Reduction: ⑨																								
<u>Job Class</u>	<u>PCN(s)</u>	<u>Number</u>	<u>Filled/ Vacant</u>																					

Page 89

BUDGET PROCEDURES MANUAL (BPM)

Budget Form Detail (Attachment B)

Source: Personnel Department

Purpose:

This form is used to request and justify nonpermanent FTEs or contract extra help during the fiscal year. To request nonpermanent FTEs in the budget preparation process, use the Form 3.

General Instructions:

Departments may determine a need for contract extra help or temporary (wages) personnel during the fiscal year. The most common example of this is the use of temporary help to backfill vacant permanent positions until a permanent employee can be hired. The same form can be used to request more than one position if the class title, justification, and section are identical.

Please note that until further notice an Appropriations Transfer (AT) will be required to move funding into the nonpermanent salary and fringe accounts, if the funding source is 1) permanent salary savings or 2) savings in NONPERS accounts.

Routing procedure for the completed (original) Attachment B form:

1. Send to Personnel Department for initial review for the 2080 rule. If approved, Personnel will forward to BMSD.
2. The Attachment B Form and an AT (only if needed) are delivered to BMSD for analyst review. An AT is needed if the department wishes to utilize salary savings in 51101 and 51102 or savings from NONPERS accounts. If there are savings in other PERS accounts those should be indicated on the form.
3. If funding information is sufficient BMSD will route the Attachment B Form to Personnel for their final review.

Should there be a need to extend the time of an employee; another Attachment B must be submitted. Depending upon circumstances, it may be that an amended photocopy of the original with **additional dated original signatures** will suffice.

Specific Instructions for Key Fields:

1. **New Attachment B Request:** "X" indicates that this is the first time a request to fill this need is being submitted. Please fill in the "Temporary Employee Name" field if known.
2. **Extension of time:** An employee is being requested to stay for an additional period of time to fill a continuing need. Please fill in the "Temporary Employee Name" field. Also, you will need to complete the Employee start date and number of hours worked fields before sending to Personnel.
3. **Hourly rate:** Either the hourly rate from our Temporary Help Agency or "A" Step for the job code of the position you are requesting as a wages employee. If unsure of which option will be used, please cost the higher of the two.

BUDGET PROCEDURES MANUAL (BPM)

4. **Fringe rate:** 10 percent of the "A" step hourly amount for a wages employee. There is no additional fringe for a contract employee from a Temporary Help Agency.
5. **Total cost:** Calculated total cost using either wages employee hourly and fringe rate, OR hourly amount from Temporary Help Agency, multiplied by total hours requested.
6. **Check one of four:**
 - Budgeted** – "X" in this box indicates that sufficient funds are already budgeted in accounts 51201, 51202, or 51501 and must be listed below. NO AT IS NEEDED.
 - Appropriation Transfer attached** - "X" in this box indicates an AT is attached to move funds from permanent salaries or outside of PERS accounts.
 - Salary Savings** - "X" in this box indicates that specifics of the vacant position must be shown below. AT IS NEEDED.
 - Funds available on other PERS Accounts** – "X" in this box indicates that sufficient funds are available in PERS accounts outside of 51101 and 51102 and must be listed below. NO AT IS NEEDED.

BUDGET PROCEDURES MANUAL (BPM)



Part-time, Hourly and Temporary Employee (Wages) or Contract Extra Help Requisition (Attachment B) Form

Dept/Div/Section:			Contact:	Ext:
<input type="checkbox"/> New Attachment B Request	1 *Employee's start date in this assignment:	* # of hrs worked in this assignment:	Temporary Employee Name(s)	
<input type="checkbox"/> Extension of time*	2			
<input type="checkbox"/> Part-time hourly employee (Max of 32 hrs per week)	Reason:		Class Title	
<input type="checkbox"/> Temporary employee (wages)	<input type="checkbox"/> Cover vacant position	<input type="checkbox"/> Budgeted temporary position		
<input type="checkbox"/> Contract extra help	<input type="checkbox"/> Workload Increase	<input type="checkbox"/> Special project	Job Code:	No. Requested:
<input type="checkbox"/> Leave Coverage				
Brief description of specific work to be performed:				
Total hours needed (Note: Part-time hourly employees may work a maximum of 32 hours per week):		Start Date:	End Date:	
Hourly rate:	3	Fringe rate: (10% if wages employee)	4	Total hours X (hourly rate + fringe rate) = Total Cost: \$
				5
Check 1 of 4 6				
1. <input type="checkbox"/> Budget (specify funds availability below) in accounts 51201, 51202 and 51501				
Fund/Org		Project ID		Amount \$
Fund/Org		Project ID		Amount \$
2. <input type="checkbox"/> Appropriation Transfer attached (to move funds to NonPermanent Accounts)				
3. <input type="checkbox"/> Salary savings (specify below the vacant PCNs, titles, Department ID, dates and approximate dollar amount.)				
PCN	Title	Dept ID	Vacant From (date) To (date)	\$ Amount Savings
4. <input type="checkbox"/> Funds available in other PERS accounts (not PERM Salary/Fringe)				
Fund/Org		Account		Amount

Note: Appointing authority signature confirms that funds are available to cover total cost as stated above and that an additional Attachment B will be submitted if longer duration is needed.

Department Budget Officer Signature: _____ Date: _____

Appointing Authority: _____ Date: _____

Budget and Management Studies Division (BMSD) Review

Recommendation:	<input type="checkbox"/> Approved <input type="checkbox"/> Funds in current budget as specified by department <input type="checkbox"/> AT No.: _____ Approved
-----------------	---

BMSD Signature: _____ Date: _____

Personnel Services Department (PSD) Review

<input type="checkbox"/> Eligible list exists for selection <input type="checkbox"/> Wages Selection	<input type="checkbox"/> Contract employee <input type="checkbox"/> Temporary employee – NOT RECOMMENDED	Comments:
---	---	-----------

PSD Signature: _____ Date: _____

BUDGET PROCEDURES MANUAL (BPM)

Personnel Request Form (Form 3)

Source: Personnel Department

Purpose:

To request and justify new permanent, Permanent Intermittent (PI), and Permanent Part-Time (PPT) positions; to request a position reclassification; to request a conversion or trade of a vacant position; to request a classification title change; to request a transfer of a position between divisions; to request deletions or Nonpermanent (wages) FTEs as a part of the budget preparation process. To request wages FTEs during the fiscal year, use the Attachment B.

General Instructions:

It is **not** necessary to fill out a separate Form 3 for requests involving more than one position in the same division, same classification with identical duties and justification. Simply indicate the number of positions requested.

The Form 3 is to be submitted to the Budget and Management Studies Division (BMSD) and if the position is approved, will then be forwarded to the Personnel Services Department (PSD). Form 3's processed during the fiscal year should be sent to PSD first. After review, PSD will forward to the Budget Office, with final approval by the City Manager's Office.

Specific Instructions:

1. Enter the DEPARTMENT NAME/ORG, DIVISION NAME/FUND/ORG and DATE in the appropriate boxes.
2. Please indicate the Type of Request by checking one of the choices listed.
3. Enter the CURRENT CLASS TITLE/JOB CODE, REQUESTED CLASS TITLE/JOB CODE, POSITION CONTROL NUMBER(S) affected, and the DEPARTMENT CONTACT and PHONE EXTENSION in the appropriate boxes.
4. Provide an Appointing Authority Signature (division or department director). Please indicate whether this is a budget preparation request.
5. Please provide a detailed justification in support of the transaction requested. If a PI or PPT position is being requested, please indicate why it is appropriate to have that status.
6. Please indicate the effective date.
7. If the Type of Request requires an alteration in a new task group, enter the information here.
8. If you are requesting either a new position or a transfer of a position between divisions you will need to complete the position spread section on the Form 3. In the case of new positions, please indicate the PCN (s), FUND, ORG, and NEW FTE. Since these are new positions, there will be no CURRENT FTE. For Transfer Positions, please provide all the above as well as the Current FTE. This will be the source of data input information during the budget preparation process.

BUDGET PROCEDURES MANUAL (BPM)

Personnel Request Form

PAR Amendment No. _____

(HRD Use Only)

Department Name/Org		Division Name/Fund/Org		Date	
①		①		①	
Type of Request					
New Position(s) Reclassification (not allowed as part of the budget process) <input type="checkbox"/> Conversion/Trade (Vacant Positions Only) <input type="checkbox"/>		Class Title Change <input type="checkbox"/> Transfer of positions between divisions <input type="checkbox"/> Delete Position(s) (Budget Process Only) <input type="checkbox"/> Nonpermanent FTE's (Budget Process Only) <input type="checkbox"/>			
Current Class Title (not applicable if new)		Job Code		Position Control Number(s)	
③		③		③	
Request Class Title		Job Code		Department Contact / Number	
③		③		③	
Is this a budget preparation request?		Appointing Authority Signature			
④		④			
Justification, include description of duties if requesting new positions or attach Position Description Questionnaire and Supervisor's Statement Form if requesting a reclassification. Attach additional pages if needed.					
⑤					
Effective Date		Task Group Add/Change?		New Task Group Name	
⑥		Yes <input type="checkbox"/> No <input type="checkbox"/>		⑦	
Position Spread (for new and transfer positions).					
PCN (Permanent Position Only)	<input type="checkbox"/> Fund	<input type="checkbox"/> Org	⑧ C/O	New FTE	Current FTE
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
HRD Recommendation		Recommended Class Title		Job Code	Salary
<input type="checkbox"/> Approve <input type="checkbox"/> Disapprove					
Signature		Date		Implementation Date	Position Control Number(s)
BMSD Recommendation		Log-in Date	Log-out Date	Budget Impact	
<input type="checkbox"/> Approve <input type="checkbox"/> Disapprove					
Signature		Date			
City Manager's Office		Signature			Date
<input type="checkbox"/> Approve <input type="checkbox"/> Disapprove					
Entered into PeopleSoft: _____					
(Initial/Date)					

BUDGET PROCEDURES MANUAL (BPM)

Department Account Detail (Form 9) (Enterprise Funds Only)

Source: Budget and Management Studies (BMS)

Purpose:

This form is used to provide a detail of all program requests for Professional/Technical Services and Training and Travel expenses.

General Instructions:

Use this form to detail expense requests for accounts:

53302: Professional Services/Consulting-Outside

53304: Professional Services (Non-Consulting) -- Outside

53402: Specialized Services/Technical

55801: Training

55803: Travel and Conference

Please see page 117 for City policies relating to travel and conference expenses.

Specific Instructions:

1. The originating department/division.
2. List the account in which the Department wishes to request funds.
3. List the name of the consultant/service providers or the name/job title of the employee.
4. Describe the request. If a service request include the type of consulting service, the project if known and the duration of the contract. If for training/travel, include the title of the conference, meeting, seminar, course, or other appropriate activity. Also, include the location and/or destination, inclusive dates, and justification for the request.
5. List the dollar amount requested associated with each description.
6. List the section number in which the expense will be budgeted.
7. Enter the total of all requests for each account

BUDGET PROCEDURES MANUAL (BPM)

FORM 9 DEPARTMENT ACCOUNT DETAIL Professional & Technical Services/Travel & Training				
Department/Division: ①				Date:
② Account	③ Employee Name/Title Service Provider(s)	④ Description of Request	⑤ Section Number	⑥ Amount Requeusted
53302			⑤	⑥
Total for Account 53302				⑦

BUDGET PROCEDURES MANUAL (BPM)

Budget Form Detail (Form 10)

Source: Facilities Management Division, Public Works

Purpose:

To request a special project performed or coordinated by the Facilities Management Division of Public Works Department i.e., remodeling, painting, re-roofing, new air conditioning or electrical systems, flooring, locks, office moves, and additional furniture and furniture moves at City Hall.

General Instructions:

- A. A single form should be used for multiple units of the same item.
- B. Forward the original Form 10 to Facilities Management Division for an estimate of project costs. It is critical that Special Project Requests (Form 10's) be submitted on time because they are a component of your department's budget package.
- C. When cost information has been provided by Facilities Management, the requesting department reviews the project estimate and may modify its original request. Any modifications should be submitted in writing to Facilities Management as soon as possible in order to update the project cost estimate.
- D. If the department desires to proceed with requesting the project, the Form 10 amount should be entered into the department's requested budget and the original Form 10 submitted with the Department's budget.

Specific Instructions:

To provide more efficient and effective services, please fill out the "Multiple City Services Coordination," section on the Form 10. With this information provided and the appropriate forms submitted, Facilities Management can identify those requests that need to be coordinated with other service providers.

- 1.
 - a) Complete Department/Division name, fund/org numbers.
 - b) Project title: Briefly state what is to be done. Examples: Install emergency generator, paint and re-carpet offices, re-roof Community Center, construct equipment cage, install modular workstations.
 - c) Project location: Give exact building address or location including room name/number, if applicable.
 - d) Requestor/contact person: The name and telephone extension of the individual most familiar with the request.
 - e) Check the appropriate box indicating whether the request is a base request, an annual budget request, or a capital improvement funded project.
- 2. Project description: Describe the project and what is to be done as completely and accurately as possible. Include the number of units required, if appropriate. Drawings may be attached if this helps in project description.

BUDGET PROCEDURES MANUAL (BPM)

3. Justification: Completely explain the usage of the requested project and the necessity for its acquisition (use extra sheets if necessary). Indicate cost savings if any.
4. Source of funds: Identify applicable fund/org/C/O/Project/Activity/Restype to be charged for the requested project. For **unbudgeted** projects, identify and explain the basis of funding source. For example: Canceling a budgeted special project, moving funds by Appropriation Transfer (AT) from operations and maintenance, etc.
5. Department Head/Designee approval to proceed with request for estimate: Signed by department director or designee.
6.
 - a) Priority: Place the department priority number in the upper right-hand of the page of each Form 10 submitted (for assurance of project costing in the order preferred by the requesting department during the budget preparation cycle).
 - b) Forward the completed (original) Form 10 to Facilities Management Division prior to the deadline specified by Facilities Management.
7. The costed Form 10 will be sent back to the requesting department for review, at which time the department director may choose to:
 - a) Authorize the proposed project as costed.
 - b) Modify the proposed project and/or authorize only a portion of the project. Any modifications should be noted on/or attached to the Form 10.
 - c) If the initiating division chooses not to proceed with the special project request, it should be marked "Canceled" clearly across the face of the project request form and forwarded to Facilities Management to note the cancellation on the master list.
8.
 - a) If the initiating division chooses to proceed with the special project request, the cost estimate should be included in the budget request and the original Form 10 submitted with the Department's budget.
 - b) Following adoption of the budget, BMS will notify departments of the approved projects.

Unbudgeted Special Projects: Form 10's for unbudgeted special projects will need BMS approval and should be submitted to BMSD with an Appropriations Transfer (AT) to provide the funds in the proper line item, unless funds are available due to cancellation of a specific budgeted special project which is listed as the "source of funds" (item 4 of the Specific Instructions). No work can proceed until the Form 10 is approved by BMS.

BUDGET PROCEDURES MANUAL (BPM)

General Services Department
FACILITIES MANAGEMENT DIVISION
SPECIAL PROJECT AND CITY HALL FURNITURE REQUEST – FORM 10
Facilities Management Division, 2101 "G" St., Bldg. "A," Fresno, CA 93706 Ph: 621-1487 Fax: 457-1404
Facilities Management Form 10 Contact Person: Pam Parr Ph: 621-1018 Fax: 457-1419

Multiple City Services Coordination: Please contact other city service providers that may also have work within your project. To help us with project awareness & coordination, please check mark those other city services that may also be involved.

- ☐ Communications Services Division for phones & data wiring. Contact @ 621-1060
☐ Information Services Department for computers. Contact @ 621-7100

(Step 1): Department Request Information:			
Dept./Div. Name: _____			
Project Title: _____			
Project Location: _____			
Requestor/Contact Person: _____		Phone: _____	
Type of Request: <input type="checkbox"/> BASE ¹ <input type="checkbox"/> Unbudgeted Budget Request ² <input type="checkbox"/> Capital Improvement Project			
1. "Base" Form 10 requests are funded within an entities annual base budget. 2. "Unbudgeted Request" is an unfunded project submitted after the annual budget adoption.			
(Step 2): Request Description:			
(Step 3): Request Justification:			
(Step 4): Proposed Source of Funds:			
Account: <u>59309</u>		Fund: _____	DeptId/Org: _____ C/O: _____
PCBU: _____	Project: _____	Activity: _____	ResType: _____
(Step 5): Department Head/Designee approval of request for estimate:			
Signature _____		Date _____	
(Step 6): Route Request to Facilities Management. Facilities will estimate and return to Requestor/Contact Person.			
(Facilities Reference Numbers)	PM#: _____	WO#: _____	Status: _____

02/10/2009

BUDGET PROCEDURES MANUAL (BPM)

Budget Form Detail (Form 10C)

Source: Communications Services Division, ISD

Purpose:

To request services (budgeted or unbudgeted) from the Communications Services Division of the Information Services Department (ISD) for telecommunications projects. These projects can consist of adding a new telephone or lines, moving and/or changing equipment, or the purchase/leasing of cellular telephones and pagers.

General Instructions:

- A. To begin the process, a Form 10C, "Request for Communications Additions, Moves, and Changes", must be completed. Be sure to specify if request will be part of a Facilities Management Special Project.
- B. Forward the original Form 10C to the Communications Services Division for an estimate of project costs.
- C. Communications Services develops an annual schedule for the Form 10C process which will be distributed to departments.
- D. The Form 10C is also used by Communications Services in the following instances:
 - Requests for new telephone equipment (when a new position is added, for example). Such requests will be analyzed in the context of a department's overall telephone needs.
 - Requests for cellular telephones and pagers.
 - If a department determines a need for computer connectivity.
- E. Communications Services sends a copy of the Form 10C Request and the Form 10C Estimate back to the requesting department for department director review and approval

For a budgeted request: the department director signs the Form 10C Estimate. The department must include funds in the sub object(s) indicated on the Forms 10C Estimate and on the budget submission form and must include the original Form 10C Estimate in the budget package as well.

For an unbudgeted request: The Form 10C Request and 10C Estimate are sent to the Budget and Management Studies (BMS) for review.

Please note that if the Facilities Management Division has to perform work on the project, a Form 10 will also be required.

- F. BMS reviews the 10C Estimate Form to determine if sufficient funds are available for the project and that the funds are in the appropriate sub objects. BMS also ensures guidelines established by the City Manager are followed.
- G. Upon BMS approval, the Form 10C Estimate is returned to Communications Services.
- H. Communications Services processes the request and schedules the work.

BUDGET PROCEDURES MANUAL (BPM)

Specific Instructions:

1. Date: Enter the date of the request on this line.
2. Contact person: Enter the name of the person in your division that can answer questions about the request and coordinate completion of the request.
3. Contact Phone: Enter telephone number of the contact person.
4. Department/Division Name: Enter the name of the department and division making the request.
5. Fund, Org, Proj, and Activity: Enter the budget information that will be used to bill your department. Indicate if this is an annual budget, unbudgeted, or capital request.
6. Location: Enter the location of the request to the building, floor, room, or cubicle.
7. Client's Request: Use this line to fully describe your request in your own words. Communications will contact you if clarification is needed.
8. Requesting Division Manager Approval: This line is used for the signature of the requesting division manager indicating client division approval of the request.

10C Request Form

BUDGET PROCEDURES MANUAL (BPM)

Budget Form Detail (Form 10X)

Source: Information Services Department (ISD)

Purpose:

The Form 10X is utilized to request computer hardware and software, technology projects and services, and programming of applications from the Information Services Department (ISD). The Information Services Department developed an Electronic Request System; this new system enables the requester to submit and route the Form 10X electronically. The new electronic request system is in service; new requests should be entered into the system during the annual budget process and as unbudgeted special projects arise.

Requests can be submitted for the following items:

Hardware: Desktop PCs, laptops, monitors, printers, backup systems, hardware upgrades (additional memory or hard drives), network hookup (LAN or Mainframe), and other related computer equipment.

Software: Microsoft Office, Adobe, packaged software, business software, developer tools, design software and other related software products.

Requests can be submitted for the following services:

Project initiation: To analyze and evaluate current systems (manual and automated) and explore alternative possibilities for meeting information technology needs or presenting automated solutions to problems.

New systems development: Development and/or implementation of a new automated data processing system or software package to replace an outmoded system or a manual system.

System enhancement: The addition of a new subsystem or a modification of an existing system or PC system evaluation to determine if a PC is adequate for the software applications needed.

General Instructions:

- A. Submit a new 10X request for each individual request or project. To access the Form 10X, double click on the desktop icon titled '10X Application' to open the 'ISD Request System'.
- B. The electronic system will forward the request to ISD for a cost estimate.
- C. ISD will provide a cost estimate to the requesting manager. The manager reviews the cost estimate and can choose to modify, approve, or deny the cost estimate.
- D. If the requesting department manager desires to proceed with the request, the amount should be en-

BUDGET PROCEDURES MANUAL (BPM)

tered into the department's budget and the electronic form should be included in the Department's budget packet.

Specific Instructions:

For detailed information, please refer to the ISD Request System (10X) User Manual located under the help menu of the Electronic Request System. The manual outlines the entire process.

1. Click on New Order Request or New Service Request. Click on the details tab and populate the following fields: fiscal year, contact name, manager, justification, account information and comments.
2. Add standard and non-standard products to the products tab.
3. If you would like to add an attachment to the request, click on the attachments tab and upload an attachment. Click save and 'send to manager'.
4. The electronic system will route the request to the specified manager for management's approval.
5. If the manager and DBO approves the request, the system will automatically request a cost estimate from ISD. ISD will return the cost estimate to the manager.
6. If the cost estimate is approved by the manager, the DBO will review the request, provide budget analysis, print the request, attach necessary documentation, and forward the request to the appropriate Budget Analyst.
7. Following adoption of the budget, BMSD will notify departments of the approved requests.

Unbudgeted Form 10X requests will be processed in the following manner:

10X requests for unbudgeted items and services require BMSD approval and should be entered into the electronic request system (same process as budgeted requests). After routing the request for signatures, the DBO should submit the request and an Appropriations Transfer (AT) to BMSD. Approved requests will be forwarded to ISD with authorization to proceed with the request.

BUDGET PROCEDURES MANUAL (BPM)



INFORMATION SERVICES DEPARTMENT

DATE: NOVEMBER 30, 2010

TO: DEPARTMENT DIRECTORS
ASSISTANT DIRECTORS
DEPARTMENT BUDGET OFFICERS (DBO's)

FROM: GARY WATAHIRA, Administrative Manager *[Signature]*
Information Services Department

SUBJECT: FY12 10X REQUESTS

The Information Services Department will continue to use 10X Electronic Request System to streamline and facilitate the 10X process. Form 10X is the document utilized to request services for computer hardware and software; technology projects and services; and programming of applications from the Information Services Department. The new system routes 10X requests electronically for approvals and costing, resulting in a system generated Form 10X for signature.

To access the 10X Electronic Request System, double click on the desktop icon titled '10X Application' to open the 'ISD Request System' in the Internet Explorer web browser. All FY12 budget build 10X requests must be entered into the new 10X Electronic Request System no later than Wednesday, December 22, 2010 at 5:00pm. This will allow time for ISD to provide costing of product and/or services and return requests to customer departments by Friday, January 19, 2011. If you have any questions about the 10X application, please contact Charon McKinley at ext. 7116.

In order to create a new order or service request, please follow the procedures outlined in the manual (located under the help menu) of the 10X Electronic Request System. Once the request is entered into the system and approved by the manager in your respective department, the Information Services Department will provide costing electronically. The City Standard Product Pricelist is integrated into the system; this enables the requestor to immediately receive City standard costing. Both City standard and non-standard costing will be returned electronically to the department no later than January 19, 2011 for inclusion in your respective FY12 Budget Packet.

In the interim, if you have any questions, contact me at ext. 7767 or e-mail garycw@fresno.gov.

BUDGET PROCEDURES MANUAL (BPM)

Memo - FY12 10X Requests
November 30, 2010
Page 2

ADDITIONAL NOTES / INSTRUCTIONS

New Workstations and Email Account Requests

New workstations require a monitor and City Standard Software. Prices are available under the product list in the Electronic Request System. City Standard Software includes Microsoft Office, Adobe Acrobat Reader, and Trend Virus Scan. If the new workstation requires a network account and/or an email account, (i.e., a new employee) the department will incur an additional licensing fee.

Microsoft Software

Microsoft software will be charged on a per user basis. The initial authorized amount will be included with the ISD fixed charges. Any increases in the number of named users will result in additional charges.

FY11 Schedule for 10X and 10X Request

ORGANIZATION	PROCESS	DUE DATE
Information Services Department	Send Memo and Forms to Departments	November 30, 2010
All Departments	Submit 10X Requests electronically and 10C request forms to ISD	December 22, 2010 (by 5:00 pm)
Information Services	Return 10X costing electronically to requesting department	January 19, 2011

c: Cheryl Turnipseed, IS Supervisor
Charon McKinley, MA II, ISD

BUDGET PROCEDURES MANUAL (BPM)

CITY OF FRESNO									
COMPUTER EQUIPMENT, SOFTWARE, AND PROGRAMMING SERVICE REQUEST									
Form 10X									
Department:					ISD Control #:				
Division:					Fund #:				
Contact Name:					Org #				
Contact Phone #:					Bus. Unit #				
Division Manager:					Project #				
Date:					Activity #				
Current Fiscal Year					C/O#				
Next Fiscal Year					Division Mgr. Approval:				
Description of Project and/or Equipment and Software (Including Quantity):									
Purpose of Equipment/Software:									
Authorization to Proceed with Programming Services or Equipment Purchases (See Costing Worksheet for Cost Estimate):									
Division Manager Authorization:				Hrs:		\$			
Division comments related to approval (Modification of Request due to cost, funding sources, etc...):									
BMSD Approval/Comments				ISD Comments					
By:				Date Costing Returned to Dept.:					
Appropriation Transfer #:									
Amount of AT:				Attachments:	Yes No				
Work Completed:									
ISD:				Requestor:					

BUDGET PROCEDURES MANUAL (BPM)

Budget Form Detail (Form 11)

Source: Fleet Management Division, Transportation/FAX Department

Purpose:

To request new, additional, or leased/loaner equipment serviced by Fleet Management Division of the Transportation/FAX Department. To request an upgrade or change of equipment scheduled for replacement; and to provide for the transfer of existing equipment; and request special projects such as welding or fabrication services.

General Instructions:

- A. Fleet Management provides acquisition cost estimates for new/additional equipment and cost differences for upgraded equipment. Fleet Management also assigns a control number for each request and returns the form to the requesting division. The cost estimates for new/additional equipment or cost differences for upgraded equipment should be included in the requesting division's budget request along with a copy of the Form 11 when appropriate.
- B. All replacements will be initiated by the Fleet Management Division.
- C. **Forward the original Form 11 to the Fleet Management Division for unit price costing.**
- D. Fleet Management develops an annual schedule for the Form 11 process which will be distributed to all departments.

Specific Instructions:

Please note the Form 11 has been amended to include requests for special projects such as welding or fabrication services. In the past, special project requests to Fleet Management were done with a Form 10. This is no longer the case. Please use the Form 11 for special project requests to Fleet Management as well as requests for new/additional vehicles, upgrades or rental/loaner vehicles.

- 1. Complete budgeted/unbudgeted, department/division name, contact person, and extension number.
- 2. DEPARTMENT HEAD SIGNATURE: Signed by the department director or an authorized representative. Fleet Management will prepare an estimate of unit cost and return the form to the requesting department/program. Fleet Management will cost out all Form 11s submitted by the deadline.
- 3. Check appropriate space; i.e., new/additional equipment, upgrade, rental/loaner, special project.
- 4. PROJECT DESCRIPTION: Describe the units (i.e., compact sedan, standard pickup 5,000-6,900 Gross Vehicle Weight (GVW), side-loader disposal truck) requested and all extra or specialized equipment required to make the vehicle useful; i.e., trailer hitch, tool boxes, hydraulic lift, fire extinguisher, crane, etc. **The completeness of this list is essential to an accurate cost estimate.** Also, include a comprehensive justification of how the vehicle or piece of equipment will be used.
- 5. MONTHLY ESTIMATE MILES/HOURS: Number of miles or hours the vehicle or equipment will be used each month. Enter the number of months of anticipated usage for requested equipment charged on a flat monthly rate or leased.

BUDGET PROCEDURES MANUAL (BPM)

6. NUMBER REQUESTED: Enter the number of vehicles or pieces of equipment that are requested.
7. BILLING INFORMATION: Fill in the appropriate Fund, Org, Project ID and Activity ID.
8. Indicate if the required auxiliary equipment must be purchased or is to be transferred from an existing vehicle or piece of equipment. If it is to be transferred, enter the specific group/equipment number on which the auxiliary equipment is currently employed.
9. COMMUNICATIONS SERVICES: If the vehicle or equipment requires the installation or transfer of communications or special equipment by Communications Services, prepare a Form 10C and submit to Communications.
10. Enter in Equipment Acquisition Cost the number of vehicles or pieces of equipment requested. Fleet Management will provide a unit cost and extend the total acquisition, amortization, and usage charges.
11. Remember to add the additional depreciation acquisition, and operating costs of the new/additional or upgraded equipment into your total fleet charges (expense subobject **59311, Fleet Depreciation Charge**, and **59312, Fleet Services Charge**, respectively) on the budget submission form.

BUDGET PROCEDURES MANUAL (BPM)



Fleet Service Request Form 11 FOR NON STANDARD VEHICLE/EQUIPMENT REQUESTS ONLY

(FORM 11 # _____)

PRIORITY No: _____ ☐ BUDGETED ☐ UNBUDGETED

Department/Division Name: _____

Department Head Signature: _____ Date: _____

Contact Person: _____ Extension: _____

<input type="checkbox"/> New/Additional Equipment <input type="checkbox"/> Upgrade <input type="checkbox"/> Rental/Loaner <input type="checkbox"/> Special Project (Former Form 10 Request)								
(If communications or electronic equipment is required, please submit a Form 10 for those items to the E&C Division)								
DESCRIPTION:					No. of Months Requested:			
PROJECT DESCRIPTION: Please attach detailed list of equipment required for project and a brief explanation of operational requirements. Possible examples of required equipment are: light-bars, bed liners, special tool boxes, special utility body types, lift-gates, etc.					BILLING INFORMATION: Fund _____ Org _____ C/O _____ Project I.D. _____ Activity I.D. _____			
Equipment Group#:		Monthly Estimate Miles:		Hours:		Number Requested:		
FOR FLEET USE ONLY								
EQUIPMENT ACQUISITION COST								
Description	Group No.	Purchase Cost	Auxiliary Equipment	No. Requested	Equipment Cost	Monthly Amortization	No. of Months	Fiscal Year Amount
Total Equipment Cost (59311)					Amortization Cost (59311)			
EQUIPMENT OPERATING AND MAINTENANCE COST								
Description	Group No.	Group Usage Rate	Estimated Monthly Usage	Monthly O&M Cost	No. Of Months	O&M Cost	No. Requested	Fiscal Year O&M Cost
Total O&M Cost (59312)								
Total Rental/Loaner Cost (59312)								
SPECIAL PROJECTS (Former Form 10 Request)								
Description				Material		Labor		FY Projects Cost
Total Special Project Cost (59312)								
GSD COMMENTS:								
BMSD COMMENTS:								
Line Item	51501	54304	56260	56121	57421	54421		
Amount								

Jim Schaad, Fleet Manager _____ Date _____
 Budget Office Signature _____ Date _____

2/10/2009

BUDGET PROCEDURES MANUAL (BPM)

Budget Form Detail (Form 14)

The Form 14 will be the mechanism to submit your explanations regarding significant changes between your FY 2012 Budget Submission and the FY 2011 Amended Budget as well as the corresponding impact to services. This information will be needed to facilitate discussions during the Budget Review Meetings as well as Council Budget Hearings.

General Instructions

You will be using the Brass spreadsheet view module to extract budget data and the Excel application to enter the requested explanations. The budget data extracted from Brass will include the FY 2011 Amended Budget, the FY 2012 Budget Submission, Percent Change from Amended, and Dollar Change from Amended. The Form needs to be completed for just expenditure accounts that reflect a significant change at **a fund and division level**.

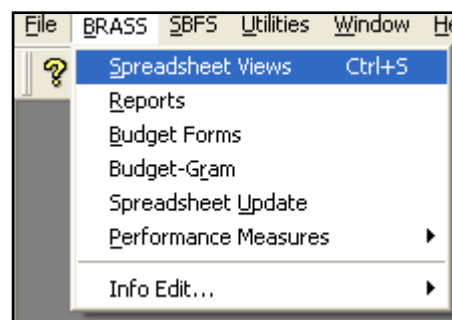
Specific Instructions

At the account level, you will be required to provide a two part explanation. The first should address significant changes (what the changes caused) from the FY 2011 Amended Budget reflecting a $\pm 7\%$ or $\pm \$100,000$ variance. The second part is to explain how services or programs will be affected by the significant change. As you explain the impact to services, you need to **quantify** your comments. The only exception to this rule will be for centrally loaded accounts, including base ID charges. However, you should still take the steps to evaluate any sizable ID variances.

The following steps show how to 1) export the budget data from Brass to an Excel file, 2) format the file, and 3) create and format columns corresponding to requested explanations. Please note that these steps are the same as prior years instructions.

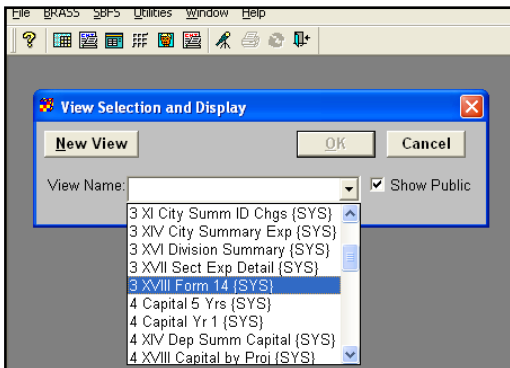
Creating a Form 14 from BRASS

Step 1: Click on Brass Command and highlight Spreadsheet View (SV).

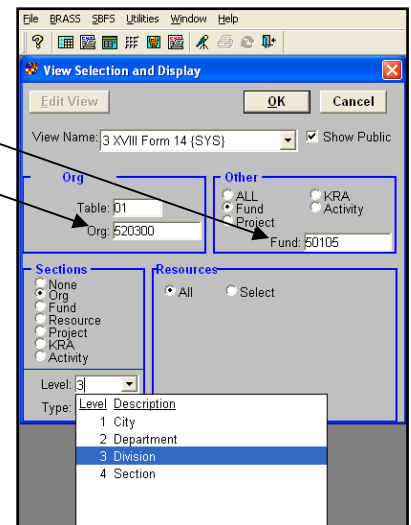


BUDGET PROCEDURES MANUAL (BPM)

Step 2: Click on the “Show Public” box, select SV 3 XVIII Form 14, and click the “OK” button.



Step 3: Select Division and Fund to capture the budgetary data in order to complete a Form 14. Then click the “OK” button to run SV.

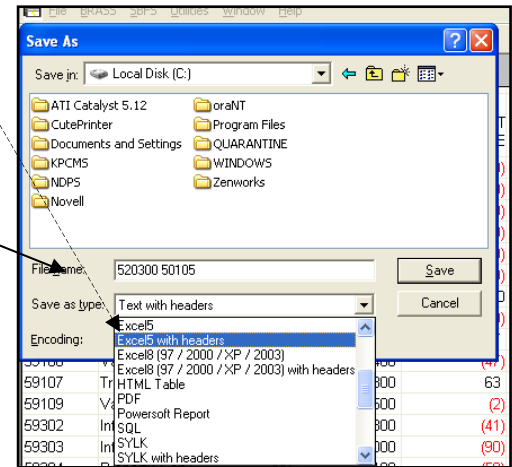


Step 4: Save the SV as an Excel file by clicking on the “File” command and highlighting the “File Export” function.

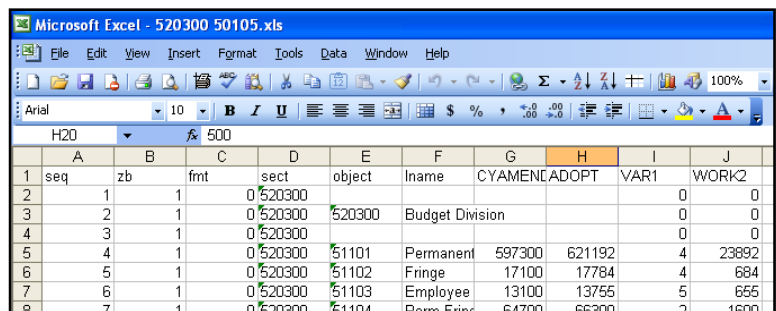
File BRASS SBFS Resources Security Utilities Window Help					
File	Close	Refresh	ENDED	FY 2011	DOLLAR
	Finder		BUDGET	ADOPTED	
	Page Preview		7/31/09	BUDGET	
	Print				
Z	Printer Select	Dynamic Data Exchange			
	File Export		0	0	0
	Proc. Log Viewer		0	0	0
	Restart		0	0	0
52	Exit	Restart	1,000	630,500	19,500
			2,100	14,100	2,000
			51103 Employee Leave Pa	27,000	39,100
			51104 Perm Fringe - Health	60,500	74,500
51		Exit	51105 Perm Fringe - Life &	6,500	5,900
			51106 Perm Fringe - Pens	0	42,900
			51190 Furlough Savings	0	(11,200)

BUDGET PROCEDURES MANUAL (BPM)

Step 5: Select a destination to save the file (i.e., C:\). Create a file name by entering the division and fund number. Then select "Excel5 with headers" as the "Save as type."



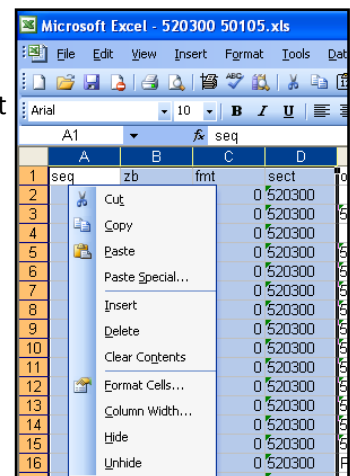
To the right is a sample of the unformatted data saved in Excel.



	A	B	C	D	E	F	G	H	I	J
1	seq	zb	fmt	sect	object	Iname	CYAMEN	ADOPT	VAR1	WORK2
2	1	1	1	0	520300				0	0
3	2	1	1	0	520300	520300	Budget Division		0	0
4	3	1	1	0	520300				0	0
5	4	1	1	0	520300	51101	Permanent	597300	621192	4 23892
6	5	1	1	0	520300	51102	Fringe	17100	17784	4 684
7	6	1	1	0	520300	51103	Employee	13100	13755	5 655
8	7	1	1	0	520300	51104	Perm.Fringe	64700	66300	2 1600

Formatting the Form 14 file

Step 6: To clean up the file, highlight Columns A-D, right click on mouse and highlight the "delete" function.



BUDGET PROCEDURES MANUAL (BPM)

Step 7: Enter column headings for columns A through F. Starting in cell A1, enter Acct, Acct Desc, FY 11 Amend, FY 12 Adopt, % Chg, and \$ Chg in columns A-F, respectively.

	A	B	C	D	E	F
1	Acct	Acct Desc	FY 11 Amend	FY 12 Adopt	% Chg	\$ Chg
2					0	0
3	520000	Finance Department			0	0
4					0	0
5	51101	Permanent	576800	498000	(14)	-78800

Step 8: Assign data columns as a number format. Highlight Columns C-F, then right click on mouse and select the "format cell" function. Select "number" as category, "0" as decimal places, click on "use 1000 Separator," and click on "(1,234)" as Negative numbers.

	A	B	C	D	E	F
	Acct	Acct Desc	FY 11 Amend	FY 12 Adopt	% Chg	\$ Chg
2					0	0
3	520000	Finance Department			0	0
4					0	0
5	51101	Permanent	576800	498000	-13.66158	-78800
6	51102	Fringe	13000	11200	-13.84615	-1800
7	51103	Employee	35400	11000	-68.92655	-24400
8	51104	Perm Fring	65200	56300	-13.65031	-8900
9	51105	Perm Fring	5800	5000	-13.7931	-800
10	51107	Perm Fring	38500	33200	-13.76623	-5300
11	51190	Furlough	-11000	-9500	-13.63636	1500
12	51401	Premium	800	800	0	0
13	52302	Gen Svc	18200	18200	0	0
14	52601	Worker's	22200	22200	0	0
15	52901	Recurring	5900	5900	0	0
16	PERS	Personnel	770800	652300	-15.37364	-118500
17					0	0
18	53302	Prof Svcs	5000		-100	-5000
19	53303	Public Rel	2000		-100	-2000
20	54303	Service Cd	500		-100	-500
21	54305	O/S Repai	100		-100	-100
22	54411	Space Res	143100		-100	-143100
23	55804	Misc. Sub	500		-100	-500
24	56102	Office Equ	500		-100	-500
25	56106	Postage	300		-100	-300
26	56107	Office Sup	4300		-100	-4300
27	56110	Computer	600		-100	-600

Step 9: Expand Columns A-F to see the descriptions and numbers. Highlight Columns A-F. Click on the Format command, highlight column and AutoFit Selection.

	A	B	C	D	E	F
	Acct	Acct Desc	FY 11 Amend	FY 12 Adopt	% Chg	\$ Chg
2					0	0
3	520000	Finance Department			0	0
4					0	0
5	51101	Permanent	576,800	498,000	(14)	(78,800)
6	51102	Fringe	13,000	11,200	(14)	(1,800)
7	51103	Employee	35,400	11,000	(69)	(24,400)

BUDGET PROCEDURES MANUAL (BPM)

Step 10: Enter fund number and fund description in the cell below the division's number.

B4		Budget ISF				
	A	B	C	D	E	F
1	Acct	Acct Desc	FY 11 Amend	FY 12 Adopt	% Chg	\$ Chg
2					0	0
3	520000	Finance Department			0	0
4	50105	Budget ISF			0	0
5	51101	Permanent Salaries	576,800	498,000	(14)	(78,800)

Step 11: Enter "Significant Changes," "Service Impact," and "ISF Form #" as headings starting in Column G.

G1 Significant Changes									
	A	B	C	D	E	F	G	H	I
1	Acct	Acct Desc	FY 11 Amend	FY 12 Adopt	% Chg	\$ Chg	Significant Changes	Service Impact	ISF Form #
2					0	0			
3	520000	Finance Department			0	0			
4	50105	Budget ISF			0	0			
5	51101	Permanent Salaries	576,800	498,000	(14)	(78,800)			

Step 12: To expand columns G and H, repeat step 9. Format Column G and H to reflect Text alignment equal to "Left (Indent)" and Text Control equal to "Wrap Text." Click the "OK" Button when finished. This function will allow the row height to adjust accordingly with your explanation.

The screenshot shows the 'Format Cells' dialog box with the 'Text alignment' tab selected. The 'Horizontal' alignment is set to 'Left (Indent)' and the 'Vertical' alignment is set to 'Bottom'. The 'Text control' tab is also visible, showing 'Wrap text' checked. The background spreadsheet shows a list of budget items with their corresponding amounts.

	A	B	C	D	E	F	G	H	I
1	Acct	Acct Desc	FY 11 Amend	FY 12 Adopt	% Chg	\$ Chg	Significant Changes	Service Impact	ISF Form #
2					0	0			
3	520000	Finance Department			0	0			
4	50105	Budget ISF			0	0			
5	51101	Permanent Salaries	576,800	498,000	(14)	(78,800)			
6	51102	Fringe	13,000						
7	51103	Employee Leave Payoff	35,400						
8	51104	Perm Fringe - Health & Welfare	65,200						
9	51105	Perm Fringe - Life & Disab. Ins.	5,800						
10	51107	Perm Fringe-Pension Employees	36,500						
11	51190	Furlough Savings	(11,000)						
12	51401	Premium Pay	800						
13	52302	Gen Svc Pens Oblig Bnd Dbt Svc	18,200						
14	52601	Worker's Compensation	22,200						
15	52901	Recurring Vehicle Allowance	5,900						
16	PERS	Personnel Services	770,800						
17									
18	53302	Prof Svcs/Consulting - Outside	5,000						
19	53303	Public Relations & Information	2,000						
20	54303	Service Contracts-Office Equip	500						
21	54305	O/S Repair & Maint.-Equipment	100						
22	54411	Space Rentals	143,100						
23	55804	Misc. Subsistence Expense	500						
24	56102	Office Equipment-Under 300	500						
25	56105	Postage	300						
26	56107	Office Supplies	4,300						
27	56110	Computer Software	600						
28	56116	Materials & Parts-Equipment	100						
29	58004	Special Projects	100						
30	58005	Miscellaneous Expenditures	6,000						

BUDGET PROCEDURES MANUAL (BPM)

Once you have added and formatted the three additional columns. Your file should look similar to the following print screen and is ready to be updated with your explanations.

	A	B	C	D	E	F	G	H	I
	Acct	Acct Desc	FY 11 Amend	FY 12 Adopt	% Chg	\$ Chg	Significant Changes	Service Impact	ISF Form #
1									
2									
3	520000	Finance Department							
4	50105	Budget ISF							
5	51101	Permanent Salaries	576,800	498,000	(14)	(78,800)			
6	51102	Fringe	13,000	11,200	(14)	(1,800)			
7	51103	Employee Leave Payoff	35,400	11,000	(69)	(24,400)			
8	51104	Perm Fringe - Health & Welfare	65,200	56,300	(14)	(8,900)			
9	51105	Perm Fringe - Life & Disab. Ins.	5,800	5,000	(14)	(800)			
10	51107	Perm Fringe-Pension Employees	38,500	33,200	(14)	(5,300)			
11	51190	Furlough Savings	(11,000)	(9,500)	(14)	1,500			
12	51401	Premium Pay	800	800	0	0			
13	52302	Gen Svc Pens Oblig Bnd Dbt Svc	18,200	18,200	0	0			
14	52601	Worker's Compensation	22,200	22,200	0	0			

As mentioned earlier, provide an explanation based on a $\pm 7\%$ or $\pm \$100,000$ variance on significant changes along with comments **quantifying** the service impact. In addition, enter all the ISF Request Forms (i.e., 10X – PC) and ISF reference number for all equipment requests whether or not the request meets the variance criteria. Finally, items can be listed in groups to address the variance (i.e., \$4,000 for 15 chain saws, \$5,000 for six chairs, etc.)

Submit your Form(s) via email to your respective Budget Analyst. The due date for this form is the same as your operating budget submission. It is recommended that you send your department's Form 14 submission as one Excel file with a tab for each fund and division combination.

BUDGET PROCEDURES MANUAL (BPM)

Travel and Conference

Each department/division must request reimbursement funds for account **55803**, Travel and Conferences, for the upcoming fiscal year through the normal budget process.

Authorization for reimbursement for travel and conference expenses will be granted only for which a clear benefit to the City is apparent. Reimbursement for a spouse is not authorized.

All attendance at major conferences or meetings (including travel) that can be anticipated in advance of a given fiscal year should be included in the budget request. Unless approved by the department director, no more than one City employee shall attend the same meeting or conference at City expense. Unless specifically included in the adopted budget, all out-of-state travel must be approved by the department director. All travel outside of the continental United States (e.g., Hawaii, Japan) must have prior approval by the City Manager's Office.

The **per diem option** meal allowance during out-of-city travel, including gratuity, shall not exceed the federal per diem in effect at the time the expense is incurred. The federal per diem allowance as of October 1, 2004 is \$42.00.

No reimbursement shall be provided for travel or expenses until **Form 57**, "Travel Request & Claim for Reimbursement" has been properly prepared, approved, and submitted to the Finance Division.

For additional information, please see Administrative Order No. 1-4.

Business Lunches Charged to City

Any business lunch charged to the City must be charged to account **55804**, Miscellaneous Subsistence Expense. To be eligible, the lunch meeting should have a clear benefit to the City. Petty cash can be used to reimburse an individual with a receipt for a business lunch if the amount does not exceed \$30.00. When the petty cash request for payment is turned in, those business lunch expenses should be charged to account 55804, Miscellaneous Subsistence Expense.

Membership and Dues

Memberships and dues must be charged to account **58016** and will be paid by the City only when such membership provides a direct benefit to the City. Unless otherwise approved by the City Manager, no more than one City-paid membership in the same organization shall be allowed in each functional operation, program, or division.

Training (55801) and Travel and Conference (55803) funds will be appropriated directly into those respective accounts. No formal City Manager approval will be required aside from the regular budget deliberations.

BUDGET PROCEDURES MANUAL (BPM)

Master Fee Schedule (MFS)

The Master Fee Schedule (MFS) includes all fees, reimbursements, and refunds administered by the City with the exception of those charges which are negotiated and covered by contract agreements or are filled on actual time and material basis. The MFS accomplishes the following objectives:

- Provides a centralized reference for all fees which are charged by the City.
- Assures that all fees, reimbursements, and refunds have been approved by the City Council.
- Allows for periodic review and adjustment of fees to reflect changes in costs of providing services.
- Reduces revisions to the Fresno Municipal Code for fee adjustments and is more flexible in establishing effective dates.
- Provides a history of fees as they are established and revised.

The MFS is divided into department sections. Within each section, fees are arranged alphabetically and identify, wherever possible, other requirements associated with the specific fee.

Amending the Master Fee Schedule:

The MFS has to be amended by Council resolution in any of the following cases. The term "fee" as used below also refers to refunds and reimbursements.

- Introduction of a new fee for a new service.
- Revision of fee amounts/units or other conditions, such as exemptions.
- Deletion of a fee.
- Change in or addition of mandated services or fees established by another agency for which costs are recovered through the City; i.e., seismic fees, state fingerprint charges.

Note: Legal review is needed (new fee or other reason), deliver a duplicate package to the City Attorney's Office, by Monday at 5 p.m., prior to the Wednesday Agenda deadline. If consent item, deliver duplicate package the Monday prior to the Friday when draft copy of agenda item is due to the City Manager for review. For new fees or changes that may require public noticing periods, the City Attorney may require more than a few days to review. If in doubt, call the City Attorney's Office to confirm whether a longer review period may be needed.

Annual Amendment Procedures:

As part of the annual MFS process, departments are asked to review their section of the MFS for any new and/or changes to existing fees in *January*. Two packages of revisions should be prepared: 1) the original to BMSD; and, 2) a copy to Tei Yukimoto in the City Attorneys' Office. **This second packet should not be submitted to the City Attorneys' Office until BMSD completes their review.**

Any changes that Council makes, to recommended fee changes, will be incorporated in the annual revision amendment.

BUDGET PROCEDURES MANUAL (BPM)

Revisions should be made by the department responsible for the fee(s). The following are some guidelines:

1. Review all fees that your department is responsible for, whether they reside within your department's section of the MFS or not. This includes UGM fees and fees under a contract. BMSD will need a copy of the contract(s) if the fee is increased annually on a given date. Remember, this should be a comprehensive review of fees. If a contract is to increase on a known date by a known amount, it should be included in this annual update. The goal is to minimize the number of mid-year MFS adjustments.
2. Make all your revisions in red pen or highlighted on the "working copy". *(See attachment 4)*
3. "Request to Amend Master Fee Schedule" form should be filled out for any new and/or fee change. Multiple fees can be included on one form, provided that they are being changed in the same way for the same reason. *(Copy of form on page 122)*
4. The Amendment summary page(s) should mimic the actual MFS pages in information presented. Please leave the MFS Page # and Amendment Detail Page # columns blank. Remember this will serve as the introduction to the department's fee change recommendations, so be clear and complete. *(Sample on page 126)*
5. The Amendment detail page(s) must show the bases and computation for establishing the fee amount: Include all pertinent costs and show computation. **This step is important for legal compliance of permit fees and with regard to the GANN Spending Limit and Proposition 218.** *(Sample on page 124)*

They should also explain the background for the new fee and/or fee change and the estimated revenue to be collected. Some of this information will be included in the Council Agenda Item when the annual revision amendment is taken to Council for adoption.

Please note the Detail Pages should not include a repetition of the actual MFS layout. The detail pages should contain cost detail for the fee you are proposing to change.

6. The effective date of the new fees and/or fee changes will be July 1, 2011 unless you designate otherwise. This may be important to you if there are "noticing" requirements attached to fees that you are adding or changing (ie., Assembly Bill 1600 requirements).

Ongoing Amendment Procedure:

Request for changes to the MFS shall be submitted to BMSD no later than 5 p.m. on the Monday prior to the Wednesday Agenda deadline. If the item is for the consent calendar, the form must be submitted to BMSD the Monday prior to the Friday when a draft copy of agenda item is due to the City Manager for review.

1. All requests shall be submitted on the "Request to Amend Master Fee Schedule" form and shall be accompanied by a draft staff report for the Council and a draft ordinance, if the Municipal Code is to be amended. Attach a copy of the current page(s) of the MFS on which the fee appears and show the changes requested by writing them in red ink. *(Sample of MFS changes on page 122)*
2. The Amendment summary page(s) should mimic the actual MFS pages in information presented. Please leave the MFS Page # and Amendment Detail Page # columns blank. Remember this will serve as the intro-

BUDGET PROCEDURES MANUAL (BPM)

duction to the department's fee change recommendations, so be clear and complete. *(Sample on page 123)*

3. The Amendment detail page(s) must show the bases and computation for establishing the fee amount: Include all pertinent costs and show computation. **This step is important for legal compliance of permit fees and with regard to the GANN Spending Limit and Proposition 218.** *(Sample on page 124)*

They should also explain the background for the new fee and/or fee change and the estimated revenue to be collected. Some of this information will be included in the Council Agenda Item when the annual revision amendment is taken to Council for adoption.

In requesting an amendment, please pay special attention to the following areas:

- *Fee Description:* The name of the fee should describe the purpose and nature of the fee in simple and concise terms.
 - *MFS Section/Name:* Include the Department and name where the fee does/will appear. Identify other sections if the fee logically falls into more than one department. **Be sure to include copies of all page(s) of the MFS where the fee does/will appear with any changes or additions written in red.**
 - *Fee Amount, Unit/Time:* The fee amount should be explicit as to units/time to which it is applied.
 - *Exemptions or special conditions:* State the special conditions which are applicable, if any. If complex, these conditions may have to be supported by a written administrative policy.
 - *Effective date:* Amendments may become effective either the day following adoption of the resolution, or on a specified future date. On rare occasions, fees may be retroactive. In cases where a fee requires a new/changed ordinance, the MFS amendment is submitted for adoption together with the ordinance. In these cases, fees become effective on the thirty-first day after adoption of the MFS amendment.
 - Requests must be signed by department directors or authorized representatives, the affected division manager, and the Department Budget Officer (DBO).
 - If another department or division will collect or administer this fee, obtain the signature of the appropriate division manager and the department director **(this is important)**.
4. BMSD will prepare a resolution amending the MFS as well as revised page(s) for the MFS before the Wednesday Agenda deadline.
 5. BMSD will contact the requesting department and send an electronic file (PDF) of the original resolution and revised page(s) of the MFS when complete.
 6. The requesting department submits the agenda item, including the resolution and the revised page(s) of the MFS to the City Clerk along with any ordinance changes or other resolutions that are necessary.

BUDGET PROCEDURES MANUAL (BPM)

Maintenance of the Master Fee Schedule:

1. BMSD maintains an updated copy of the MFS and history of revisions. Additional current copies of the MFS are available for purchase from BMSD. The MFS may also be found on the City's website <http://www.fresno.gov/Government/DepartmentDirectory/Finance/MasterFeeSchedule/default.htm>
2. Outside parties who are subscribers will continue to receive revised pages. Departments administering fees are responsible for keeping MFS copies within the department up-to-date and should also ensure that any City offices outside the department that are responsible for the collection of the fees are provided with replacement pages. Any revisions to the interdepartmental mailing list should be made in writing from the Department Budget Officer to BMSD.

There is an annual maintenance service fee established to offset the cost of sending updated pages to outside businesses or individuals. Only those businesses or individuals who pay the annual fee will receive revised pages.

BUDGET PROCEDURES MANUAL (BPM)

Request to Amend the Master Fee Schedule (MFS)

1. Complete this form for each new or revised fee and have it signed by the Division Manager, the Department Budget Officer, and the Department Director (as **Requesting** Department/Division).
2. If another department or division will collect or administer this fee, obtain the signature of the appropriate Division Manager and the Department Director. *(This is important.)*
3. Attach a copy of the current page(s) of the MFS that will be affected. Indicate in red on the copy all corrections, the new fees, and effective dates.
4. Attach a copy of the report to Council and, if applicable, the draft ordinance and Council resolution.
5. Deliver this completed form with all attachments to BMSD by the Monday of the week prior to the meeting date.
6. **Deliver a duplicate package to Tei Yukimoto, City Attorney's Office by the same deadline.**
7. Contact Elida Rubio, Ext. 7058, FAX No. 488-4636. BMSD will prepare amended MFS pages and the MFS Amendment Resolution for the department staff to include with their report to Council.

Date to Council: _____ <input type="checkbox"/> Annual Update <input type="checkbox"/> Other (specify): _____		Amend No. _____
Effective Date: <input type="checkbox"/> Day Following Adoption <input type="checkbox"/> Other _____		(BMSD Use)
Fee Name: _____		
Purpose of Amendment: _____		
Affected Section(s)/Page(s) of MFS: _____		
City Attorney copy delivered to Tei Yukimoto, Ext. 7500. _____		Date _____ Other: _____
Must include Legal Authority: <input type="checkbox"/> Existing <input type="checkbox"/> New (Attach copy of resolution or ordinance.)		
Specify Fresno Municipal Code (FMC): _____		
Requesting Department/Division _____		
Department Director (type name): _____		Signature: _____
Division Manager (type name): _____		Signature: _____
Department Budget Officer (type name): _____		Signature: _____
Contact (type name): _____		Signature: _____
Administering (Collecting) Department/Division _____		
Department Director (type name): _____		Signature: _____
Division Manager (type name): _____		Signature: _____
Section Supervisor (type name): _____ Ext. _____		Signature: _____

BUDGET PROCEDURES MANUAL (BPM)

CITY OF FRESNO MASTER FEE SCHEDULE AMNEDMENT SUMMARY

PARKS, AFTER SCHOOL, RECREATION AND COMMUNITY SERVICES DEPARTMENT

For FY 2009, the PARCS is proposing to amend fees at Woodward Park Rotary Amphitheater and Camp Fresno

GENERAL RECREATION FEES SECTION

Fee Description	Current	New	MFS Page #	Justification Page #
Woodward Park Rotary Amphitheater	New		58	67
Daily Rental		\$1,500 or 10% of gross ticket sales, whichever is greater plus collection of improvement fee		
Non-Profit Organization		\$500 flat fee plus collection of improvement fee		
Non-Profit Organizations (non-admission charged event)		\$1,500 flat fee (no improvement fee)		
Event Staffing		\$13.00 per hour (min 4 hours)		
Equipment Rentals	New		58	68
Chairs/day		1.00 each		
Tables/day		5.00 each		
Scissor Lift/day		150.00		
Crowd Control barriers/day		8.00 each		
Camp Fresno Family Camp			63	69
Memorial Day Weekend through first two weeks in September:				
1 bedroom/per week	196.00	216.00		
2 bedroom/per week	328.00	361.00		
Other Months:				
1 bedroom/per week	178.00	196.00		
2 bedroom/per week	282.00	310.00		
Improvements Surcharge:				
Resident per cabin/per week	16.00	24.00		
Resident per cabin/per day	3.00	5.00		
Non-resident per cabin/per week	23.00	31.00		
Non-resident per cabin/per day	5.00	7.00		

All fees effective 07/01/09 unless otherwise noted
MFS Amendment #479 (March 2009) [1/13/2009 11:48 AM]

Page 1

BUDGET PROCEDURES MANUAL (BPM)

CITY OF FRESNO MASTER FEE SCHEDULE AMENDMENT DETAIL

PARKS, AFTER SCHOOL, RECREATION, AND COMMUNITY SERVICES DEPARTMENT

Woodward Park Rotary Amphitheater Rental Fees

MFS Page #
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PARCS recommends revising the Woodward Rotary Amphitheater rental fees. The purpose is to bring the rental fees of the Woodward Park Rotary Amphitheater to the levels necessary to obtain full cost recovery. The historical operating expenses of the facility are not reflective of the future as current improvements have vastly improved the marketability, demand, and corresponding use of this venue. The Department proposes to adjust reservation fees from the current fixed rate rental structure to a variable formula that ensures organizers pay their fair share of event proceeds while maintaining access for non-profit organizations

Position	Salary/Fringe	Admin OVH	Hours		Total
Parks Maint. Leadworker	32.76	0.00	0.5	=	\$ 16.38
Sr. Administrative Clerk	18.68	0.00	0.25	=	4.67
				=	0.00
				=	0.00
				=	0.00
				=	0.00
				=	0.00
Total Salaries					21.05
Benefits					0.00
TOTAL SALARIES/BENEFITS					\$ 21.05
Administration Distribution and Overhead					0.00
TOTAL FEE					\$ 21.05
ANNUAL ESTIMATED REVENUE					
Current:					23,340.00
Projected:					58,350.00

All fees effective 07/01/09 unless otherwise noted
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BUDGET PROCEDURES MANUAL (BPM)

CITY OF FRESNO MASTER FEE SCHEDULE

Attachment 4

PARKS, RECREATION, & COMMUNITY SERVICES DEPARTMENT

GENERAL RECREATION FEES

Fee Description & Unit/Time	Current	Proposed	Amnd	Detail Page #
Woodward Park Rotary Amphitheaters*			477	67
Daily Rental **	New	1,500.00 or 10%	effective 1/1/2009	
Non-Profit Organizations	New	500.00 flat fee (plus collection of improvement fee)		
or				
Non-Profit Organizations (non-admission charged event)	New	1,500.00 flat fee (no improvement fee charged)		
Performance Bond (100% refundable upon successful completion of the rental agreement in accordance with also agreed upon terms and conditions)	175.00-500.00			
Cleaning Deposit (Up to 80% refundable dependent on the condition of the facility after completion of the rental agreement)	1,000.00			
Improvement Fee				
As of 8/9/08	1.00 per attendee			
As of 1/1/09	2.00 per attendee			
As of 1/1/10	3.00 per attendee			
Event Staffing (4 hr. minimum)	New	13.00 hr (4 hr min.)		
Rehearsals (scheduling permitting)	New	350.00 per day		
Equipment Rentals			477	
Chairs/day	New	1.00 each	effective	
Tables/day	New	5.00 each	1/1/2009	
Scissor Lift/day	New	150.00		
Crowd Control Barriers/day	New	8.00 each		

* In addition to the reservation fee, use of the Woodward Park amphitheater will require a 20% payment of gross event concession revenues and a per attendee charge.

** \$1,500.00 or 10% of gross ticket sales whichever is greater plus collection of improvement fee.